

2008 Virginia 760

Resident Individual Income Tax Booklet



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www.tax.virginia.gov



www.irs.gov

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Prepare and file your Virginia return online at our website: www.tax.virginia.gov/ind. Have your refund deposited electronically or pay electronically. It's fast, it's easy and it's secure. Plus it's free!

Use IRS e-file services to electronically file your federal and state individual tax returns and get your refund electronically deposited or pay electronically. Visit www.irs.gov for Free File options and more information. For a list of software approved for filing Virginia returns using IRS e-file, go to www.tax.virginia.gov.

www.irs.gov



Electronic Payments



Quick As A Click

Visit our website, and click on Payment Options. Use QuickPay to make electronic bill payments. Use VATAX Online to make electronic payments on balance due returns.

Call **1-800-2PAY-TAX**, or to pay over the internet, visit www.officialpayments.com. The jurisdiction code for Virginia is 1080. You will need this number when you arrange for a credit card payment.

Credit Card Payments



Where's My Refund?

Go online or call 24 hours a day, 7 days a week.

www.tax.virginia.gov

or

(804) 367-2486

WHAT'S NEW

Biodiesel Fuels Tax Credit: House Bill 139 passed by the 2008 General Assembly created an individual and corporate income tax credit for producers of biodiesel fuels during the first three years of production. The credit is equal to \$0.01 per gallon of biodiesel fuels produced; but the total credit for each taxpayer cannot exceed \$5,000 annually and the credit cannot exceed the tax liability of the taxpayer. Any unused amounts may be carried forward for the next three taxable years; and taxpayers are also allowed to transfer unused but otherwise allowable credits for use by other taxpayers on Virginia income tax returns.

Livable Home Credit: 2007 House Bill 2498 and Senate Bill 791 expand the individual income tax credit for retrofitting residences with accessibility features. The bills also renamed the credit the "Livable Home Tax Credit." The expanded credit is applicable to those purchases that are designed to improve accessibility or visitability and meet eligibility guidelines established by the Department of Housing and Community Development. The credit may be for newly constructed residences in addition to retrofitting existing residences. The amount of credits granted for any taxable year may not exceed \$1 million with each taxpayer limited to a \$500 credit for a taxable year. The Disabled Accessibility Features Tax Credit was previously offered to Virginians who retrofit an existing residence with certain accessibility features but was not available to Virginians who purchased a new residence with such features.

Advancement of Virginia's Fixed Date Conformity with the Internal Revenue Service: At the time these instructions went to print, Virginia's fixed date of conformity with the Internal Revenue Code was December 31, 2007. If you anticipate being required to make adjustments to your Virginia return as a result of changes made by the United States Congress to the Internal Revenue Code for the 2008 taxable year, you may wish to delay the filing of your Virginia tax return until action has been taken by the General Assembly to adjust the date of conformity.

Filing Threshold and Personal Exemption Amounts for Individual Income: 2007 House Bill 3022 and Senate Bill 778 increase the individual income tax filing thresholds for single individuals from \$7,000 to \$11,250 for 2008 and 2009, \$11,650 for 2010 and 2011 and \$11,950 for 2012 and beyond. The bills increase the filing threshold for married couples from \$14,000 to \$22,500 for 2008 and 2009, \$23,300 for 2010 and 2011, and \$23,900 for 2012 and beyond.

The bills also increase the personal exemption amount from \$900 to \$930 effective for taxable year 2008.

Withholding for Household Employees: Effective for taxable years beginning on or after January 1, 2009, employers of household service employees may elect to file and pay the Virginia income tax withheld from their employees' salaries on an annual basis at the same time they submit the employees' Forms W-2 for the year. In order to qualify for the annual filing, an employer must have a total payroll in each calendar quarter that does not exceed \$5,000, regardless of the number of persons providing the domestic service. The employment must consist exclusively of domestic service in the private home of the employer as defined in the Federal Employment Tax Regulations. The first annual return and payment under the new filing status will be due on February 28, 2010. Visit our website at www.tax.virginia.gov for additional information.

REMINDER

Extension for Filing Income Tax Returns: Taxpayers are granted an automatic six-month extension for filing an income tax return. No application for extension is required; however, any tentative tax due must be paid with a special extension voucher, Form 760IP, by the original due date for filing the return. The penalty for underpayment of tentative tax is 2% per month.

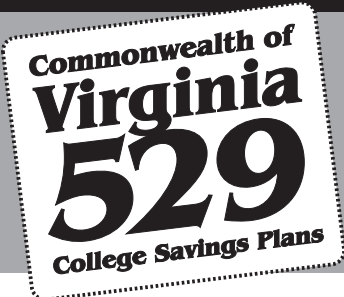



Health Insurance for Uninsured Children

Does your child need Health Insurance?

Call 1-866-873-2647, contact your Local Department of Social Services, or visit www.FAMIS.org to learn if your children might qualify.

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		Virginia Prepaid Education Program™
<p style="font-size: small;">Saving for college with the Virginia College Savings Plan makes good sense. Earnings grow tax free and you can use your savings at colleges throughout the country. Contact us to find out how to begin saving for tomorrow—today!</p> <p style="font-size: small;">Call toll free 1-888-567-0540 or visit the web site at www.Virginia529.com</p>	Virginia Education Savings Trust™	
	College Wealth™	College America
		

Filing Options, Forms and Assistance

www.tax.virginia.gov



FREE INTERNET FILING

Filing Options

File your return electronically -
it's fast, accurate and secure.

www.irs.gov



Where's My Refund? Visit our website or call (804) 367-2486. With a touch-tone phone, you can access recorded tax information on a variety of topics 24 hours a day, and check the status of your refund.

Commercial Tax Preparation Software: Many commercial tax preparation software companies have websites that provide taxpayers with online options for completing and filing returns electronically. In addition, many software companies participate in the IRS's Free File program by offering free tax preparation of your federal return and electronic filing services to taxpayers meeting certain criteria. To learn more about e-file and Free File programs, go to www.tax.virginia.gov and click on Individual e-File.

Individual iFile: You can prepare and file your Virginia return online at our website: www.tax.virginia.gov/ind. It's fast, it's easy and it's secure. Plus it's free.

Handprint Forms (Form 760, Schedule ADJ, Schedule OSC and Schedule CR) are designed with green boxes for you to enter information that scanners can read and interpret. This machine reading capability reduces the amount of manual handling of returns and increases processing efficiency. We ask that you carefully print information in the designated green areas on the forms using black ink.

Visit Our Website: www.tax.virginia.gov

- Check your refund status
- File your Virginia Form 760
- File your Virginia extension
- Make Virginia estimated payments
- Use expanded tax table
- Use the online tax calculator
- Calculate Spouse Tax Adjustment
- Calculate Age Deduction
- Download forms and instructions
- Filing information and FAQs
- Publications and bulletins
- Tax Policy Library
- E-mail Customer Services
- Pay taxes online

Customer Service Inquiries: Send a secure e-mail. Log on to our iFile Secure Message Center at www.tax.virginia.gov to make confidential inquiries and receive answers to your account questions without ever having to call or write us. While traditional or non-secure e-mail is still available, please do not send account specific information by this method.

Call or visit your local Commissioner of the Revenue, Director of Finance, or Director of Tax Administration for forms, information or return preparation assistance. Check the inside back cover for a list of localities and contact information. Contact the Virginia Department of Taxation at **(804) 367-8031** or for TDD equipment **(804) 367-8329**.

Order forms at www.tax.virginia.gov or call **(804) 440-2541**. Normal business hours are 8:00 a.m. to 5:00 p.m. Monday through Friday.

You can get a copy of the Virginia Taxpayer Bill of Rights by calling Customer Service or by visiting www.tax.virginia.gov.

Tenemos servicios disponible en Español.

Requests for information may be mailed to:

Virginia Department of Taxation
P. O. Box 1115
Richmond, Virginia 23218-1115

Do NOT mail your return to this address.

Do You Need to File a Virginia Income Tax Return?

Complete Form 760, Lines 1 through 9, to determine your Virginia adjusted gross income (VAGI). If the amount on Line 9 is less than the amount shown below for your filing status, your Virginia income tax is \$0.00 and you are entitled to a refund of any withholding or estimated tax paid. You must file a return to receive a refund. To claim a refund in these cases skip to Line 17 and enter "0" as your tax, then complete Lines 18 through 31. You must file if you are:

Single and your VAGI is \$11,250 or more

Married filing jointly and *combined* VAGI is \$22,500 or more

Married filing separately and your VAGI is \$11,250 or more

When to File Your Return

Filing online - When filing online using our iFile system, you must complete your 2008 return and receive the online acknowledgement by midnight on the due date in order for the filing to be considered timely.

Filing by mail - When filing by mail, the envelope must be postmarked by the due date. Put the correct postage on your envelope. If your return is sent back to you because of insufficient postage, you are liable for penalties and interest if the postmark on the remailed return is after the due date.

Calendar year filer - If your tax year is January 1, 2008 - December 31, 2008, your individual income tax return must be postmarked no later than **May 1, 2009**, to avoid late filing penalties and interest.

Fiscal year filer - If your tax year is any consecutive 12 month period other than January - December, your return must be postmarked by the 15th day of the fourth month following the end of your fiscal year. When filing, you should write "Fiscal Year Filer" across the top of Page 1 of Form 760 and attach a statement indicating the beginning and ending months of your 12-month fiscal year.

Outside U.S. - If you are living or traveling outside the United States and Puerto Rico (including serving in the military), the due date of your return is July 1, 2009. Fill in the overseas oval near the bottom of Page 2 of Virginia Form 760.

Weekends and holidays - If the due date falls on a Saturday, Sunday or legal holiday, your return must be postmarked by the next business day.

Extension Provisions: Virginia law provides an automatic six-month filing extension for income tax returns. No application for extension is required. The extension is for filing the return, not for payment of the tax; therefore, you must pay at least 90 percent of your tax by the due date, May 1 for calendar year filers. To make a payment of tentative tax, use Form 760IP.

Members of the Military - Members of the Armed Forces serving in a combat zone receive either the same individual income tax filing and payment extensions as those granted to them by the IRS, plus an additional fifteen days, or a one-year extension, whichever date is later. All extensions also apply to spouses of military personnel. Service families may wish, however, to file their individual income tax returns before the extended deadlines to receive refunds. Service members who claim this extension should write "Combat Zone" on the top of tax returns, as well as any notice issued by the Virginia Department of Taxation to combat zone personnel regarding tax collection or examination, and on the outside of the return envelopes used to mail the return. More information can be obtained from Tax Bulletin 05-5 on the website at www.policylibrary.tax.virginia.gov/OTP/policy.nsf. Go to the Tax Bulletin section and select VTB 05-5 (PD 05-67) from the list of 2005 tax bulletins.

In addition, every member of the armed services deployed outside of the United States is allowed an extension of his or her due date. The extension will expire 90 days following the completion of deployment. Service members who claim this extension should write "Overseas Noncombat" on the top of their tax returns.

Amended Returns

If you file an amended federal return that changes your taxable income or any amount affecting the Virginia return, you must file an amended Virginia return within one year. In addition, if you file an amended return with any other state that affects your Virginia income tax, you must file an amended Virginia return within one year. The Department of Taxation may issue a refund only if the amended return is filed within:

- three years from the due date of the original return, including valid filing extensions;
- one year from the final determination of the amended federal return or federal change, whichever is later, provided that the allowable refund is not more than the decrease in Virginia tax attributable to the federal change or correction;
- one year from the final determination of the amended return of any other state or change or correction in the income tax of the taxpayer for any other state, provided that the taxpayer previously claimed a credit for such tax on his Virginia tax return and that the refund does not exceed the amount of the decrease in Virginia tax attributable to such change or correction;
- two years from the filing of an amended Virginia return resulting in the payment of additional tax, provided that the current amended return raises issues relating solely to the prior amended return and that the refund does not exceed the amount of the tax payment made as a result of the prior amended return; or
- two years from the payment of an assessment, provided the amended return raises issues relating only to the prior assessment and the refund does not exceed the amount of tax paid on the prior assessment.

Complete a new return using the corrected figures, as if it were the original return. Do not make any adjustments to the amended return to show that you received a refund or paid a balance due as the result of the original return. Use the worksheet for amended returns below to determine if you are due a refund or if any additional tax due should be paid with your amended return.

Fill in the oval on the front of Form 760, indicating that this is an amended return. Also, fill in the oval on the front of the return if the amended return is the result of a net operating loss (NOL) carryback. General instructions for computing the NOL can be obtained from the website at www.policylibrary.tax.virginia.gov/OTP/policy.nsf. Select 23VAC10-110-80 and 23VAC10-110-81 located in Chapter 110, Individual Income Tax, Virginia Tax Administrative Code. **Attach a complete copy of your federal amended return, if applicable.**

Worksheet for Amended Returns - If you are filing an amended return, use the worksheet below to determine if you will receive an additional refund or if you need to make an additional payment.

1. Amount paid with original return, plus additional tax paid after it was filed 1 _____
2. Add Line 1 from above and Line 24 from Form 760 and enter here 2 _____
3. Overpayment, if any, as shown on original return or as previously adjusted 3 _____
4. Subtract Line 3 from Line 2 4 _____
5. If Line 4 above is less than Line 17, Form 760, subtract Line 4 above from Line 17, Form 760. This is the Tax You Owe. 5 _____
6. Refund. If Line 17, Form 760 is less than Line 4 above, subtract Line 17, Form 760 from Line 4 above. This is the Tax You Overpaid 6 _____

Where to File

To file by mail, use the mailing address listed on the back cover of this book or go to www.tax.virginia.gov and look up the city or county where you live. Returns can be filed directly with the Virginia Department of Taxation. Local phone numbers are also provided. Returns can also be filed electronically.

Residency Status and Choosing the Right Form to File

- There are two types of Virginia residents: domiciliary and actual.
- A domiciliary resident of another state may also be an actual resident of Virginia.
- Virginia residency may be either full year or part-year.
- A nonresident of Virginia may be required to file a Virginia return.



To determine which Virginia return you should file, first determine if you were a resident of Virginia *at any time* during the taxable year.

Step 1: Determine your residency status

Domiciliary Resident

You are a domiciliary (legal) resident if your permanent home is Virginia. Your permanent home is where, whenever you are absent, you intend to return. Every person has one and only one domiciliary residence at a time. Most domiciliary residents actually live in Virginia; however actual presence in the state is not required. If you have established legal domicile in Virginia, you are a domiciliary resident until you establish legal domicile in another state.

- Members of the armed forces who claim Virginia as their home of record are domiciliary residents, even if stationed outside of Virginia.
- A domiciliary resident who accepts employment outside of Virginia but who does not abandon Virginia as his or her domiciliary residence, even if outside of Virginia for many years, remains a domiciliary resident of Virginia. This includes domiciliary residents who accept employment outside of the United States.

Actual Resident

You are an *actual* resident if:

You maintained an abode in Virginia or were physically present in Virginia for more than 183 total days during the taxable year, even if you are a domiciliary resident of another state or country.

If you are an *actual* resident of Virginia, you may be required to file as a resident in Virginia and in your domiciliary state. In this situation, you should claim a credit on the return filed in the state of your legal domicile for taxes paid to Virginia.

Students: The rules for determining the residency status of a student are the same as for anyone else.

Military Personnel and Members of the U.S. Congress: If you are a member of the armed forces or of the U.S. Congress who is a domiciliary (legal) resident of another state, you are not subject to taxation as an *actual* resident of Virginia even if you maintained an abode in Virginia for more than 183 days. However, if you have income from Virginia sources other than your active duty or congressional pay, you may be required to file a Form 763, Nonresident income tax return.

Spouses, Dependents and Congressional Staff Members: The exemption for members of the armed forces and the U.S. Congress does **not** apply to spouses, dependents or congressional staff members. If you are a spouse or dependent of a member of the armed forces or of the U.S. Congress or you are employed by a member of the U. S. Congress, you must determine your own residency status and filing obligations, even if you filed a joint federal return.

Residency Status and Choosing the Right Form to File

Step 2: Determine which income tax return you should file

Virginia Residents

File Form 760, Resident Return, if:

- You were an actual or domiciliary resident for the entire year; or
- You were an actual or domiciliary resident for a portion of the year, but all of your income for the entire year was from Virginia sources.

File Form 760PY, Part-Year Resident Return, if:

- You moved into Virginia during the taxable year and became either an actual or domiciliary resident; or
- You moved out of Virginia during the taxable year *and* became a domiciliary resident of another state, provided you did not move back to Virginia within six months.

Note to Part-Year Residents: If you had Virginia source income during the taxable year while you were a nonresident, you may also be required to file Form 763, Nonresident return. See Nonresidents, below.

Married Taxpayers: If one spouse is a nonresident, you may not file a joint Virginia return, even if you filed a joint federal return. The resident spouse will file either Form 760 or Form 760PY, while the nonresident spouse will file Form 763, if applicable. However, if one spouse is a full-year resident and the other spouse is a part-year resident, you may file a joint return using Form 760PY. See the 760PY instructions for information.

Nonresidents

File Form 763, Nonresident Return, if:

You had income from Virginia sources, other than interest from personal savings accounts, interest or dividends from an individual stock market investment, or pension payments from a Virginia payor.

Income from Virginia sources includes:

1. Items of income gain, loss and deductions attributable to: a) The ownership of any interest in real or tangible personal property in Virginia; b) A business trade, profession, or occupation carried on in Virginia; and c) Prizes paid by the Virginia Lottery, and gambling winnings from wagers placed or paid at a location in Virginia.
2. Income from intangible personal property, including annuities, dividends, interest, royalties and gains from the disposition of intangible personal property employed by an individual in a business, trade, profession or occupation carried on in this state.

If you were a Virginia resident for part of the year and you also received Virginia source income during your period of residence outside Virginia, you must file Form 760PY and Form 763. The Virginia source income reported on Form 763 will be only the Virginia source income you received while a nonresident.

Exceptions for Certain Nonresidents

Kentucky and the District of Columbia: If you are a resident of Kentucky or the District of Columbia who commutes daily to work in Virginia, you are not required to file a Form 763 Nonresident return, provided that 1) you had no actual place of abode in Virginia at any time during the taxable year and 2) your only income from Virginia sources is salaries and wages and 3) your salary and wages are subject to income taxation by Kentucky or the District of Columbia.

Maryland, Pennsylvania and West Virginia: If you are a resident of Maryland, Pennsylvania or West Virginia and you earn salaries and wages in Virginia, you do not have to file a Form 763, Nonresident return, provided that 1) your only income from Virginia sources is salaries and wages and 2) you were present in Virginia for 183 days or less during the taxable year and 3) your salaries and wages are subject to taxation by Maryland, Pennsylvania, or West Virginia.

The exception for certain nonresidents of Kentucky, the District of Columbia, Maryland, Pennsylvania and West Virginia applies only to salaries and wages. For Virginia source income not specifically exempted, you must file the Form 763, Nonresident return.

Getting Started

Reminder:
Keep copies of
your completed
Form 760 and
all supporting
documentation for
three years.

Before you begin to prepare your Virginia Form 760, you will need the following:

- Your completed federal income tax return.
- W-2, 1099 and VK-1 forms showing Virginia withholding.
- Virginia Schedule ADJ. See next section.
- Schedule OSC and other state income tax returns filed if you are claiming the credit for tax paid to another state.
- Virginia Schedule CR. See Page 27.

If you are filing an amended return, you will need copies of the records supporting the change to your return, as well as your original return.

Do You Need to Complete Virginia Schedule ADJ?

Complete Virginia Schedule ADJ if you need to report any of the following:

- Additions to Federal Adjusted Gross Income (FAGI)
- Subtractions from FAGI not reported on Form 760
- Deductions from VAGI not reported on Form 760
- Credit for Low Income Individuals or Virginia Earned Income Credit
- Addition to tax
- Penalties and Interest
- Consumer's Use Tax
- Voluntary Contributions



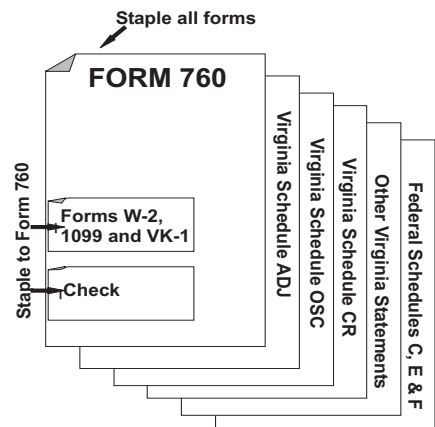
All out-of-state credit computations should be made on the Schedule OSC.

Assembling Your Return

ATTACHMENTS TO FORM 760

- W-2s, 1099s & VK-1s
- Schedule ADJ
- Schedule OSC
- Schedule CR
- 760C or 760F
- VA Credit Schedules
- Other VA Statements or Schedules
- Federal Schedules C, C-EZ, E and F
- Other federal forms as applicable

Enclose the **original** Virginia Form 760, Schedule ADJ, Schedule OSC and Schedule CR. Do not send photocopies of these forms. Photocopies of all supporting documents are acceptable.



Instructions for Form 760

Name and Address

Enter your name and mailing address in the space provided. If you use Filing Status 3 (married filing separate returns), DO NOT enter your spouse's name in the spouse name field. Instead enter your spouse's name in the space below the Filing Status 3 line.

Deceased Taxpayers

Use the following instructions to file properly and ensure the refund is addressed to the surviving spouse or personal representative.

Single filers: You must list the filer's name and Social Security Number and fill in the oval on page 2 for Primary Taxpayer Deceased. Include a copy of the federal Form 1310 and/or the appropriate court appointment papers.

Joint filers: If one filer is deceased, the names and Social Security Numbers of both filers must be listed. Fill in the oval on page 2 to indicate the deceased filer. Use the Primary Taxpayer Deceased oval if the filer in the Your name and Social Security Number fields is deceased. Use the Spouse Deceased oval if the filer in the Spouse name and Social Security Number fields is deceased.

If completing a return for joint filers with both filers deceased, the names and Social Security Numbers of both filers must be listed. Fill in both deceased ovals on page 2. Include a copy of the federal Form 1310 and/or the appropriate court appointment papers.



Address Changes - If your address has changed since last filing, fill in the oval in the street address area.

Ovals - Fill in any ovals that apply to you.

- Name or filing status has **changed** since last filing.
- Virginia return was not filed last year.
- Return adjusted for fixed date conformity - fill in the oval if the return has an addition, subtraction or an adjustment to itemized deductions due to fixed date conformity.
- Dependent on another's return - Be sure to see Page 11.
- Amended return - Be sure to fill in both ovals if amending due to Net Operating Loss Deduction.
- Pass-Through-Entity Withholding - Included on Line 18a or Line 18b [Attach folded Schedule(s) VK-1].

Social Security Number

Enter your Social Security Number and the first four letters of your last name in the boxes. If using Filing Status 2, you must also enter the Social Security Number and first four letters of the last name of your spouse. For Filing Status 3, enter your spouse's Social Security Number and record your spouse's name on the line under the Filing Status 3 oval.

PRIVACY ACT

In compliance with the Privacy Act of 1974, disclosure of your Social Security Number is mandatory under the authority of Section 58.1-209 of the Code of Virginia. Your Social Security Number is used both as a means of identifying your income tax return and also of verifying the identity of individuals for income tax refund purposes.

Locality Code: Look up the three-digit code on the inside back cover for the locality in which you lived on January 1, 2009. Enter the corresponding number in the boxes provided on the form. Local school funding is allocated based in part on this information.

Filing Status

In most cases, your filing status will be the same as the one you selected on your federal return. Fill in the oval next to the appropriate filing status. Fill in the Head of Household oval if you checked the Head of Household box on your federal return.

If one spouse is a Virginia resident and the other is a nonresident, they may not file a joint Virginia return, even if they filed a joint federal return. The resident spouse files a separate return under Filing Status 3, using Form 760. A nonresident spouse who has Virginia source income to report will file a separate return on Form 763. The spouses must compute their itemized deductions and allocate exemptions for dependents as if they had filed separate federal returns. As a general rule, the spouse claiming an exemption for a dependent must be reporting at least half of the total federal adjusted gross income. In addition, the spouse must be able to support his/her claim of itemized deductions. If the underlying expenses for itemized deductions cannot be accounted separately, each spouse must claim a proportionate share of the deductions based on their respective shares of their joint federal adjusted gross income.

Exemptions

Enter the number of exemptions allowed in the appropriate boxes. The first box has been completed for you.

Dependents: Generally, you may claim the same number of dependent exemptions allowed on your federal return. If using Filing Status 3, see the Filing Status instructions in the previous section for the rules on claiming dependents. You may never claim less than a whole exemption. The same dependent may not be claimed on separate returns.

Multiply the sum of exemptions claimed in the “You,” “Spouse” and “Dependents” boxes by \$930.

65 or Over: To qualify for the additional personal exemption for age 65 or over, you must have been age 65 or over on or before January 1, 2009.

Blind: To qualify for the additional personal exemption for the blind, you must have been considered blind for federal income tax purposes.

Multiply the sum of exemptions claimed for “65 or over” and “Blind” by \$800.

Low Income Individuals: You cannot claim the 65 or over or Blind exemptions if you also claimed a Credit for Low Income Individuals on Line 21 of Form 760.

Exemption Amount: Add the dollar amount from Part A to the dollar amount from Part B. Enter this amount on Line 11.

Note for Filing Status 3 Each spouse must determine exemptions as if separate federal returns had been filed, using federal rules for separate reporting. If dependent exemptions cannot be accounted for separately, they must be proportionately allocated between each spouse based on each spouse’s income. One spouse may never claim less than a whole personal exemption.

Line Instructions

To improve accuracy of return preparation and speed the processing of your return, all amount entries on your return **must be rounded to the nearest dollar**. Amounts less than 50 cents should be rounded down while all amounts of 50 cents - 99 cents should be rounded up.

- Line 1 Federal Adjusted Gross Income** Enter the federal adjusted gross income from your federal return. If married filing separately (Filing Status 3), enter only the amount of income attributable to you. Be sure to use the federal adjusted gross income amount, NOT federal taxable income.
- Line 2 Additions** If you reported any additions on Virginia Schedule ADJ, enter the total amount from Line 3 of Schedule ADJ.
- Line 3** Add Lines 1 and 2 and enter the total.

Line 4 - Age Deduction

Are you eligible to claim an age deduction? If so, enter your birth date (and your spouse's birth date, if applicable) in the boxes provided.

For 2008, taxpayers born on or before January 1, 1944, may qualify to claim an age deduction based on birth date, filing status and income. A taxpayer who claims an age deduction may **NOT** claim either of the following:

Disability Subtraction: If you claim an age deduction, you may not claim a disability subtraction. For married taxpayers, each spouse, if eligible, may claim either an age deduction or a disability subtraction. You should claim the deduction or subtraction that gives you the greatest tax benefit.

Credit for Low Income Individuals or Virginia Earned Income Credit: You may not claim both an age deduction and a credit for low income or Virginia Earned Income Credit. For married taxpayers filing separate returns, if one spouse claimed a credit for low income or Virginia Earned Income Credit, neither spouse can claim an age deduction.

If you, or your spouse if you are married, are not claiming a disability subtraction or a credit for low income and your birth date is on or before January 1, 1944, please read the information below to determine if you qualify for an age deduction and how to determine the amount of the age deduction you may claim for 2008.

Taxpayers Age 65 and Older

If you, or your spouse, were **born on or before January 1, 1944**, you may qualify to claim an age deduction of up to \$12,000 each for 2008. The age deduction you may claim will depend upon your birth date, filing status and income.

If your birth date is:

- **On or before January 1, 1939:** You may claim an age deduction of \$12,000. If you are married, each spouse born on or before January 1, 1939, may claim a \$12,000 age deduction. For individuals born after January 1, 1939, the age deduction is based on the criteria below.
- **On or between January 2, 1939, and January 1, 1944:** Your age deduction is based on your income. A taxpayer's income, for purposes of determining an income-based age deduction is the taxpayer's *adjusted federal adjusted gross income* or "AFAGI." A taxpayer's AFAGI is the taxpayer's federal adjusted gross income, modified for any fixed date conformity adjustments, and reduced by any taxable Social Security and Tier 1 Railroad Benefits.
 - For Filing Status 1, Single Taxpayer, the maximum allowable age deduction of \$12,000 is reduced \$1 for every \$1 the taxpayer's AFAGI exceeds \$50,000.
 - For All Married Taxpayers, whether filing jointly or separately, the maximum allowable age deduction of \$12,000 each is reduced \$1 for every \$1 the married taxpayers' joint AFAGI exceeds \$75,000.

**To compute your income-based age deduction,
use the Age 65 and Older Age Deduction worksheet on the next page.**




Notice to All Married Taxpayers: A married taxpayer's income-based age deduction is **always** determined using the married taxpayers' joint AFAGI. Regardless of whether you are filing jointly or separately, if you are married, your income-based age deduction is determined using both your and your spouse's income. In addition, if both spouses are claiming an income-based age deduction, regardless of whether filing jointly or separately, the married taxpayers must compute a joint age deduction first, then allocate half of the joint deduction to each spouse.

Note: You can calculate this deduction online using the Age Deduction Calculator at www.tax.virginia.gov

Age 65 and Older Age Deduction Worksheet

FOR 2008: Only taxpayers born on or between January 2, 1939, and January 1, 1944, may claim an income-based age deduction for 2008. Married taxpayers, regardless of whether filing jointly or separately, or whether one or both spouses are claiming an income-based age deduction, always enter the combined total of both spouses' income.

<p>1. Enter the number of taxpayers born on or between January 2, 1939, and January 1, 1944, who are claiming an <u>income-based age deduction</u> for Age 65 and Older.</p> <p>A. <i>Filing Status 1, Single:</i> Enter 1.</p> <p>B. <i>All Married Taxpayers:</i></p> <ul style="list-style-type: none"> ● If one spouse is claiming an <u>income-based age deduction</u>: Enter 1. ● If both spouses are eligible to claim an <u>income-based age deduction</u> and both spouses are filing Virginia returns, regardless of whether you are filing jointly or separately: Enter 2. 		
<p>2. Enter your Federal Adjusted Gross Income (FAGI).</p> <p>A. <i>Filing Status 1, Single:</i> Enter your FAGI from your federal return.</p> <p>B. <i>All Married Taxpayers:</i> Enter the combined FAGI for you and your spouse from your federal return(s).</p>		
<p>3. Enter your fixed date conformity (FDC) addition, if applicable.</p> <p>A. <i>Filing Status 1, Single:</i> Enter your FDC addition.</p> <p>B. <i>All Married Taxpayers:</i> Enter the combined FDC addition for you and your spouse.</p>		
<p>4. Add Line 2 and Line 3 and enter the total.</p>		
<p>5. Enter your fixed date conformity (FDC) subtraction, if applicable.</p> <p>A. <i>Filing Status 1, Single:</i> Enter your FDC subtraction.</p> <p>B. <i>All Married Taxpayers:</i> Enter the combined FDC subtraction for you and your spouse.</p>		
<p>6. Subtract Line 5 from Line 4 and enter the difference.</p>		
<p>7. Enter your Social Security and Tier 1 Railroad Benefits.</p> <p>A. <i>Filing Status 1, Single:</i> Enter taxable benefits from your federal return.</p> <p>B. <i>All Married Taxpayers:</i> Enter the combined taxable benefits for you and your spouse from your federal return(s).</p>		
<p>8. Subtract Line 7 from Line 6 and enter the difference. This is your AFAGI.</p>		
<p>9. Enter the income limit for your age deduction - <i>Filing Status 1, Single: enter \$50,000</i> <i>All Married Taxpayers, enter \$75,000</i></p>		
<p>10. If Line 8 is less than Line 9, your AFAGI is below the threshold.</p> <p>A. <i>Filing Status 1, Single:</i> Enter \$12,000 here and on your return.</p> <p>B. <i>All Married Taxpayers:</i> Enter \$12,000 here for each spouse claiming an income-based age deduction here and on your return(s).</p>	You	Spouse
<p>11. If Line 8 is greater than Line 9, subtract Line 9 from Line 8 and enter the difference.</p>		
<p>12. Multiply Line 1 by \$12,000 and enter result.</p>		
<p>13. If Line 11 is greater than Line 12: You do not qualify for an age deduction. If married and you are computing an income-based age deduction for both spouses, neither spouse qualifies for an age deduction.</p>		
<p>14. If Line 12 is greater than Line 11, subtract Line 11 from Line 12 and enter the difference.</p> <p>A. <i>Filing Status 1, Single:</i> This is your age deduction. Enter on your return.</p> <p>B. <i>Married Taxpayer and <u>only one spouse</u> claiming an income-based age deduction:</i> This is your age deduction. Enter on your return.</p> <p>C. <i>Married Taxpayers and <u>both spouses</u> claiming an income-based age deduction -</i> Go to Line 15.</p>		
<p>15. <i>Married Taxpayers and both spouses are claiming an income-based age deduction:</i> Divide Line 14 by 2. Enter result in the "You" and "Spouse" columns. Enter on your return(s).</p>	You	Spouse

Line Instructions - Virginia Form 760

- Line 5 Social Security Act and equivalent Tier 1 Railroad Retirement Act Benefits** Enter the amount of taxable social security and/or railroad retirement act benefits that you included in your federal adjusted gross income.
- Line 6 State Income Tax Refund or Overpayment Credit** Enter the amount of any state income tax refund or overpayment credit that you reported as income on your federal return.
- Line 7 Subtractions** If you reported any other subtractions on Virginia Schedule ADJ, enter the total amount from Line 7 of Schedule ADJ.
- Line 8** Add Lines 4, 5, 6 and 7, and enter the total.
- Line 9 Virginia Adjusted Gross Income** Subtract Line 8 from Line 3 and enter the total. Compare this number with the filing threshold for your filing status, as shown on Page 2 to see if you are required to file Form 760. If your income is below the threshold amount, but you had Virginia income tax withheld or made estimated tax payments, follow the instructions on Page 2 to complete your return and claim your refund.
- Line 10 Standard or Itemized Deductions** You must claim the same type of deductions (standard or itemized) on your Virginia return as you claimed on your federal return. Your state and local income taxes must be subtracted from your itemized deductions. Property and other taxes included as deductions on your federal return are also allowed on your Virginia return. If one spouse claims itemized deductions the other spouse must also claim itemized deductions.
If a joint federal return was filed and you are filing separate returns in Virginia (Filing Status 3) itemized deductions that cannot be accounted for separately must be allocated proportionately between spouses based on each spouse's share of the income (e.g., federal adjusted gross income).

STANDARD DEDUCTIONS

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Virginia return. Enter on Line 10 the amount listed below that corresponds with your filing status.

- Single.....Filing Status 1 Enter \$3,000 on Line 10
- Married joint returnFiling Status 2 Enter \$6,000 on Line 10
- Married separate returnFiling Status 3..... Enter \$3,000 on Line 10

Do not complete Lines 10a or 10b when claiming a standard deduction.

Dependent on Another's Return - If you can be claimed as a dependent on the federal return of another taxpayer, your allowable standard deduction is limited to the amount of your earned income. Enter the **smaller** of the amount of earned income or the standard deduction amount on Line 10.

ITEMIZED DEDUCTIONS

You must claim itemized deductions on your Virginia return if you claimed itemized deductions on your federal return. Before making an entry on Form 760, Lines 10a or 10b, answer the following questions:

Do you have an addition (Schedule ADJ, Line 2a) or subtraction (Schedule ADJ, Line 6a) for Fixed Date Conformity?

OR { **YES** → Refer to Page 12 and follow the instructions on the FDC Worksheet and Itemized Deduction Worksheet to complete Form 760, Lines 10a and 10b.

 { **NO** → **Are your itemized deductions on your federal return limited?**

OR { **YES** → Refer to Page 12 and follow the instructions on the Itemized Deduction Worksheet to complete Form 760, Lines 10a and 10b.

 { **NO** → Enter the total from federal Schedule A on Form 760, Line 10a; and the state and local income tax from federal Schedule A on Form 760, Line 10b.

FDC WORKSHEET
Fixed Date Conformity Modification To Itemized Deductions

Enter the information requested on each line. In most cases, the deduction allowed on federal Schedule A will be allowed on the FDC Worksheet. The exceptions are Gifts to Charity (Sch. A, Line 19) and Casualty and Theft Loss (Sch. A, Line 20). These amounts should be recomputed by substituting the amount on Line 5 of this worksheet for the FAGI you used to compute your federal limitations.

Computation of Fixed Date Conformity Federal Adjusted Gross Income

- 1 Federal Adjusted Gross Income (FAGI) from federal return 1 _____
- 2 Fixed date conformity additions to FAGI 2 _____
- 3 Subtotal. Add Lines 1 and 2..... 3 _____
- 4 Fixed date conformity subtractions from FAGI 4 _____
- 5 Fixed date conformity FAGI. Subtract Line 4 from Line 3..... 5 _____

MODIFICATIONS TO ITEMIZED DEDUCTION DUE TO FIXED DATE CONFORMITY

All references are to the same line and amount claimed on the federal Schedule A unless otherwise specified.

- 6 Medical and dental expenses claimed on federal Schedule A, Line 1. 6 _____
- 7 Enter amount from Line 5 above 7 _____
- 8 Multiply Line 7 above by 7.5% (.075)..... 8 _____
- 9 Subtract Line 8 from Line 6. If Line 8 is greater than Line 6, enter -0- 9 _____
- 10 Enter the amount from federal Schedule A, Line 9..... 10 _____
- 11 Enter the amount from federal Schedule A, Line 15..... 11 _____
- 12 Enter the amount from federal Schedule A, Line 19..... 12 _____
- 13 Enter the amount from federal Schedule A, Line 20..... 13 _____
- 14 Unreimbursed employee expenses from federal Schedule A, Line 21 14 _____
- 15 Tax preparation fees from federal Schedule A, Line 22..... 15 _____
- 16 Other expenses claimed on federal Schedule A, Line 23..... 16 _____
- 17 Add Lines 14 through 16..... 17 _____
- 18 Enter amount from Line 5 above 18 _____
- 19 Multiply Line 18 above by 2% (.02)..... 19 _____
- 20 If Line 19 is greater than Line 17, enter -0-. Otherwise, subtract Line 19 from Line 17..... 20 _____
- 21 Enter the amount from federal Schedule A, Line 28..... 21 _____
- 22 Add Lines 9, 10, 11, 12, 13, 20 and 21..... 22 _____

Is Line 5 above over \$159,950 (over \$79,975 if married filing separately)?

NO. Your deduction is not limited. Enter the amount from Line 22 on Line 10a Form 760. Enter the state and local tax from federal Schedule A on Form 760, Line 10b.

YES. Your deduction may be limited. Complete the Virginia ITEMIZED DEDUCTION WORKSHEET below.

ITEMIZED DEDUCTION WORKSHEET

Virginia Tax Modification for Federal Adjusted Gross Income over \$159,950 (\$79,975 if filing separately.)

Refer to federal Schedule A to complete the worksheet below. If you completed the FDC Worksheet above, substitute those figures for corresponding Schedule A information.

Part A - Total federal itemized deductions.

- 1. Federal Sch. A, total Lines 4, 9, 15, 19, 20, 27 & 28 or Line 22 from the above FDC Worksheet. 1 _____
- 2. Add the amounts on Schedule A, Lines 4 (or FDC Worksheet, Line 9), 14 and 20, plus any gambling losses included on Line 28. 2 _____
- 3. Subtract Line 2 from Line 1. If the result is zero, **stop here**; enter the amount from Line 1 above on Line 10a, Form 760. (The limitation does not apply.)..... 3 _____
- 4. Multiply Line 3 above by 80% (0.80). 4 _____
- 5. Enter the total from Form 760, Line 1 or Line 5 of the FDC Worksheet. 5 _____
- 6. Enter \$159,950 (\$79,975 if married filing separately) 6 _____
- 7. Subtract Line 6 from Line 5. If the result is zero or less, **stop here**; complete Line 10a of Form 760 (the limitation does not apply.)..... 7 _____
- 8. Multiply Line 7 above by 3% (0.03). 8 _____
- 9. Enter the smaller of Line 4 or Line 8. 9 _____
- 10. Divide Line 9 by 1.5 10 _____
- 11. Subtract Line 10 from Line 9..... 11 _____
- 12. Total itemized deductions. Subtract Line 11 from Line 1. Enter the total on Line 10a, Form 760 under Total Deductions and continue the worksheet. 12 _____

Part B - State and local income tax modification

- 13. Enter the state and local income tax shown on Schedule A..... 13 _____
- 14. Enter the amount from Line 11 above. 14 _____
- 15. Enter the amount from Line 3 above..... 15 _____
- 16. Divide Line 14 by Line 15. Enter the result to 3 decimal places..... 16 _____
- 17. Multiply Line 16 by Line 13..... 17 _____
- 18. Subtract Line 17 from Line 13. Enter on Line 10b, Form 760. 16 _____

Line 11 Exemptions Enter the total dollar amount from Exemption Section A plus the total dollar amount from Exemption Section B.

Line 12 Deductions If you reported any deductions on Virginia Schedule ADJ, enter the total amount from Line 9 of Schedule ADJ. You must attach the Schedule ADJ to your return.

Line 13 Add Lines 10, 11 and 12 and enter the total.

Line 14 Virginia Taxable Income Subtract Line 13 from Line 9.

Line 15 Amount of Tax To compute your tax, you can use either the tax table or the tax rate schedule on Page 32 or use the Tax Calculator on our website.

Line 16 Spouse Tax Adjustment (STA) Couples filing jointly under Filing Status 2 may reduce their tax by up to \$259 with the STA if **both have taxable income** to report and their joint taxable income on Line 14 is more than \$3,000. Using the STA, couples filing joint returns will not pay higher taxes than if they had filed separate returns. To complete the Spouse Tax Adjustment Worksheet:

- Recompute your Federal Adjusted Gross Income (FAGI) as if you and your spouse filed separate federal returns. A worksheet is provided on the next page to help in computing separate FAGI.
- Use the recomputed FAGI to compute the Virginia Adjusted Gross Income (VAGI) for each spouse.
- Use the separate VAGI on Line 1 of the Spouse Tax Adjustment Worksheet.

HOW IT WORKS: Virginia tax rates increase with income: 2% up to \$3,000; 3% from \$3,001 to \$5,000; 5% from \$5,001 to \$17,000 and 5.75% for income over \$17,000. The STA lets both incomes reported on jointly filed returns benefit from the lower tax rates.

EXAMPLE: The Smiths have combined Virginia taxable income of \$42,000. Mr. Smith's income is \$30,000 and Mrs. Smith's income is \$12,000. Without the STA, their Virginia tax is \$2,157. With the STA, both incomes benefit from the lower tax rates. Using the STA Calculator at www.tax.virginia.gov, the Smiths compute an STA of \$214, reducing their taxes to \$1,943. If you cannot access the TAX website, use the following worksheet to calculate your STA. You will need your federal tax return and, if applicable, a completed Virginia Schedule ADJ.

Enter your STA amount on Line 16 of Form 760. You must also enter the Virginia Adjusted Gross Income (VAGI) for each spouse on Lines 16a and 16b.



To claim a Spouse Tax Adjustment, both taxpayers on the joint return must have income.



To speed processing, be sure to enter the Virginia Adjusted Gross Income for each spouse on Lines 16a & 16b.

Line Instructions - Virginia Form 760

- Line 17 Net Amount of Tax** Subtract Line 16 from Line 15 and enter the difference on Line 17.
- Line 18a Virginia Tax Withheld During Tax Year 2008** Enter the amount of Virginia tax withheld from your W-2, 1099 and VK-1 form(s) in the box labeled "Your Virginia Withholding."
- Line 18b** If filing a joint return, enter the amount of Virginia tax withheld from your spouse's W-2, 1099 and VK-1 form(s) in the box labeled "Spouse's Virginia Withholding."
- Line 19 Estimated Payments for Tax Year 2008** Enter the total amount of your 2008 estimated payments. Remember to include any overpayment from your 2007 tax return that you applied to your 2008 estimated taxes (calendar year filers due dates are May 1, 2008; June 15, 2008; September 15, 2008; and January 15, 2009).
If you did not have enough income tax withheld this year, you may need to increase the amount of tax withheld or pay estimated income tax for 2009. Generally, you are required to make payments of estimated income tax if your estimated Virginia tax liability exceeds your Virginia withholding and other tax credits by more than \$150. **To make estimated payments, file Form 760ES or visit our website at www.tax.virginia.gov/ind.**
- Line 20 Extension Payments** Enter the amount of tentative tax paid with your Form 760IP or the amount paid if you made an extension payment on our website.
- Line 21 Tax Credit for Low Income Individuals or Virginia Earned Income Credit** If you claimed a Credit for Low Income Individuals or Virginia Earned Income Credit on Virginia Schedule ADJ, enter the total amount from Line 17 of Schedule ADJ. Refer to Page 23 of this Instruction booklet for additional information. The amount of the credit claimed may not exceed your tax liability on Line 17 of Form 760. For example, if net tax on Line 17 is \$141, and the allowable amount of your eligible credit is \$300, then enter \$141 on Line 21.
- Line 22 Credit for Tax Paid to Another State** Enter the amount of credit for tax paid to another state that you claimed on Schedule OSC, Line 41. Refer to Page 26 for additional information. **You must attach Schedule OSC and a copy of each state return for which you are claiming credit. The other state's return must show the computation of tax due.**
- Line 23 Other Credits** If you claimed any credits on Virginia Schedule CR, enter the amount from Line 116 of Virginia Schedule CR.
If you are only claiming a Political Contributions Credit, enter the amount of the credit and fill in the oval. You do not need to attach Schedule CR. The Political Contributions Credit is available to individuals who make contributions to candidates for state or local political office. The credit is 50 percent of the amount of the contribution, subject to a \$25 limit for individuals and a \$50 limit for married taxpayers filing jointly and cannot exceed your tax liability.
Note: The Credit for Low Income Individuals, the Credit for Taxes Paid to Another State and most credits from Schedule CR, including the Political Contribution Credit, are nonrefundable. The total of all nonrefundable credits cannot exceed your tax liability as shown on Line 17 of Form 760.
- Line 24 Total Payments and Credits** Add the amounts on Lines 18 through 23.
- Line 25** If Line 24 is smaller than Line 17, subtract Line 24 from Line 17. **This is the amount of tax you owe.**
- Line 26** If Line 17 is smaller than Line 24, subtract Line 17 from Line 24. **This is the amount of tax you have overpaid.**
- Line 27** If you would like some or all of your overpayment from Line 26 credited to your estimated taxes for next year, enter the amount in the box.
- Line 28 Adjustments and Voluntary Contributions** If you reported any adjustments or voluntary contributions on Virginia Schedule ADJ, enter the total amount from Line 24 of Schedule ADJ.
- Line 29** Add Line 27 and Line 28.
- Line 30** *If you owe tax on Line 25*, and you reported any adjustments or voluntary contributions on Virginia Schedule ADJ, add Lines 25 and 29 and enter the total.

-OR-

If you overpaid your taxes on Line 26, but you credited all or part of the overpayment to next year's estimated tax, and/or had adjustments or voluntary contributions that exceeded your overpayment, and Line 29 is greater than Line 26, subtract Line 26 from Line 29 and enter the difference.

PAYMENT OPTIONS

Web Payments: Use our website, www.tax.virginia.gov/ind, to make a payment online. Payments are electronically transferred from your savings or checking account. There is no fee charged by the Department.

Check: If you file your return locally, make your check payable to the Treasurer or Director of Finance of the city or county in which you reside; otherwise, make your check payable to the Department of Taxation. See the inside back cover for a listing of localities. Make sure your Social Security Number is on your check and make a notation that it is your 2008 Virginia income tax payment.

If you file but do not pay with the return, you will be billed if your payment is not submitted by May 1st. To submit a payment separately from the return, but on or before May 1st, go to our web site and download the Form 760PMT.

Important: Never submit Form 760PMT with a copy of your return.

Credit Card: Call 1-800-2PAY-TAX, or to pay over the internet, visit www.officialpayments.com. The jurisdiction code for Virginia is 1080. You will need this number when you arrange for a credit card payment.

If you have already filed your return with your Commissioner of the Revenue and did not fill in the credit card oval, call your local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit card payment. Phone numbers are listed on the inside back cover.

The company processing the transaction will assess an additional fee. Prior to payment, you will be informed of the fee and will have the option to cancel the transaction at that time with no charge. After you complete the transaction be sure to fill in the oval on Line 30 indicating that you have arranged for a credit card payment

Line 31 If Line 26 is greater than Line 29, enter the difference in the box. **This is your refund.**

Direct Deposit - Get your refund faster! Have your refund deposited directly into your bank account. Fill in the oval to indicate whether the account number is for a checking or savings account.

Bank Routing Number: Enter your bank's nine-digit routing transit number printed on the bottom of your check. The first two digits of the routing number must be 01 through 12 or 21 through 32. *Do not use a deposit slip to verify the number. It may contain internal routing numbers that are not part of the actual routing number.*

Bank Account number: Enter your bank account number up to 17 digits. Do not enter hyphens, spaces or special symbols. Enter the number from left to right and leave any unused boxes blank. Do not include the check number.

If you prefer to have your check mailed to you, simply leave the direct deposit information blank.

PAYMENT CARDS ACCEPTED



Use this logo when reproducing 25 times or larger



PAYMENT SERVICES PROVIDED BY:

OFFICIAL PAYMENTS CORP.



For a faster refund use Direct Deposit.

Notice:

Virginia law requires the Department of Taxation to check for any outstanding debt with Virginia agencies, courts, localities, and the IRS. If any debt is found, all or part of your refund may be withheld to help satisfy the debt.

John Smith
Mary Smith
100 Main Street
Richmond, VA 23220

Date _____

PAY TO THE ORDER OF _____ \$ _____

ANYTOWN BANK
Anytown, VA 20000

FOR _____

①: 250250025 ②: 20202086 ③: 1234

1234
Dollars

Do not include the check number

SAMPLE

Note: The routing and account numbers may appear in different places on your check

Fill in all ovals that apply

- Qualifying farmer, fisherman or merchant seaman.
- Federal Schedule C filed with your federal return.
- Coalfield credit earned.
- Overseas on due date. If you were overseas on May 1, 2009, fill in this oval and attach a statement explaining your situation. Your return is due **by July 1, 2009.**
- Earned Income Credit claimed on your federal return. If you claimed an Earned Income Credit on your federal return, fill in the oval and enter the amount of the federal credit claimed.
- Primary Taxpayer Deceased if filer in the Your name and Social Security Number fields is deceased.
- Spouse Deceased if filer in the Spouse name and Social Security Number fields is deceased.

Signature(s)

Be sure to sign and date your return. If filing jointly, both spouses must sign the return. In so doing, you agree that filing jointly on this return makes you jointly and severally liable for the tax due and any refunds will be paid jointly. Include your daytime and evening phone numbers in the spaces provided.

- I authorize the Dept. of Taxation to discuss my return with my preparer. Fill in the oval to authorize the Department of Taxation to discuss your return information with your tax preparer. This will allow the Department of Taxation to respond directly to inquiries from your preparer without contacting you separately for authorization.

Tax Preparer Information

Tax preparers who prepared 100 or more individual income tax returns for a taxable year are required to file all individual income tax returns using electronic means. Previously, large income tax preparers had the option of filing returns electronically or using 2D barcoded paper returns.

An "income tax return preparer" means a person who prepares, or employs one or more individuals to prepare, an income tax return for compensation. An income tax return preparer does not include volunteers who prepare tax returns for the elderly or poor as part of a nonprofit organization's program.

Tax preparers may request a hardship waiver to these filing requirements by completing and submitting Form 8454P. In addition, taxpayers who use a tax preparer subject to these filing requirements may opt out of filing by electronic medium by completing Form 8454T. For additional information, visit our website at **www.tax.virginia.gov**.

For returns completed by a paid tax preparer, the tax preparer is required to complete the fields located at the bottom of Page 2, Form 760.

INSTRUCTIONS FOR VIRGINIA SCHEDULE ADJ

FIXED DATE CONFORMITY UPDATE FOR 2008

Virginia's date of conformity with the Internal Revenue Code was advanced from December 31, 2006, to December 31, 2007. The special 30% and 50% bonus depreciation allowance for certain assets under the IRC and the 5-year net operating loss (NOL) carry back allowed for net operating losses generated in taxable year 2001 or 2002 are still not allowed.

At the time these instructions went to print, the only required adjustments for "fixed date conformity" were the two mentioned above. However, if federal legislation is enacted that results in changes to the Internal Revenue Code for the 2008 taxable year, taxpayers will be required to make adjustments to their Virginia returns that are not described in the instruction booklet. Information about any such adjustments will be posted on the Department's website at **www.tax.virginia.gov**.

Additions to Income

Enter your name in the box in the top left corner of Schedule ADJ (both names if filing jointly) and the Social Security Number of the primary taxpayer as shown on your Virginia Individual Income Tax Return.

Line 1 Interest on obligations of other states Enter the amount of any interest on obligations of other states not included in your Federal Adjusted Gross Income, which is taxable in Virginia, less related expenses.

Line 2 Other additions to Federal Adjusted Gross Income

Line 2a Special Fixed Date Conformity Addition

A. Bonus Depreciation If depreciation was included in the computation of your Federal Adjusted Gross Income and one or more of the depreciable assets received the special 30% or 50% bonus depreciation deduction for federal purposes in any year from 2001 through 2008 inclusive, then depreciation must be recomputed for Virginia purposes as if such assets did not receive the special 30% or 50% bonus depreciation deduction for federal purposes in any year from 2001 through 2008 inclusive. If the total 2008 Virginia depreciation is less than 2008 federal depreciation, then the difference must be recognized as an **addition**.

Enter the amount that should be added to Federal Adjusted Gross Income based upon the recomputation of allowable depreciation..... **A.** _____

B. Other Fixed Date Conformity Additions If you are required to make any Other Fixed Date Conformity additions, enter the total amount of such additions on this line. Also, please attach a schedule and explanation of such additions.

Enter any other Fixed Date Conformity additions here. **B.** _____

C. Enter the total of Lines A and B above and on Schedule ADJ, Line 2a **C.** _____

Lines 2b - 2c Other Additions

On Lines 2b - 2c, enter the two digit code listed below, followed by the amount, for any additions to federal adjusted gross income in the categories listed below. **If you have more than two additions on Lines 2b-2c of Schedule ADJ, enter the code "00" and the total addition amount on 2b and attach an explanation of each addition to your return.**

CODE

10 Interest on federally exempt U.S. obligations Enter the amount of interest or dividends exempt from federal income tax, but taxable in Virginia, less related expenses.

11 Accumulation distribution income Enter the taxable income used to compute the partial tax on an accumulated distribution as reported on federal Form 4970.

12 Lump-sum distribution income If you received a lump-sum distribution from a qualified retirement plan and used the 20% capital gain election, the ten-year averaging option, or both on federal Form 4972, complete the table below:

Enter the total amount of distribution subject to federal tax. (ordinary income and capital gain)	1. _____
Enter the total federal minimum distribution allowance, federal death benefit exclusion and federal estate tax exclusion.	2. _____
Subtract Line 2 from Line 1. Enter this amount on Line 2b or 2c of your Virginia Schedule ADJ.	3. _____

99 Other Enter the amount of any other income not included in federal adjusted gross income, which is taxable in Virginia. Attach an explanation of the addition.

Line 3 Total Additions Add Lines 1 through 2c and enter the total in the box. Enter this amount on Line 2 of Virginia Form 760.

Subtractions from Income

Line 4 Obligations of the U.S. Enter the amount of any income (interest, dividends and gain) from obligations of the U.S. that are included in your federal adjusted gross income, but are exempt from Virginia state tax.

Income from obligations issued by the following organizations IS NOT taxable in Virginia: Tennessee Valley Authority, Federal Deposit Insurance Corporation, Federal Home Loan Bank, Federal Intermediate Credit Bank, Governments of Guam, Puerto Rico & Virgin Islands, U.S. Treasury bills, notes, bonds and savings bonds, Federal Land Bank, Federal Reserve Stock, Farm Credit Bank, Export-Import Bank of the U.S., U.S. Postal Service, Resolution Trust Corporation.

Income from obligations issued by the following organizations IS taxable in Virginia: Federal Home Loan Mortgage Corp., Federal National Mortgage Association, Government National Mortgage Association, Inter-American Development Bank, and International Bank for Reconstruction and Development.

Line 5 Disability Income Enter the amount of disability income reported as wages (or payments in lieu of wages) on your federal return for **permanent and total disability**. On joint returns, each spouse can qualify for the deduction. Individuals can subtract up to \$20,000 of disability income as defined under Internal Revenue Code Section 22(c)(2)(b)(iii).

A taxpayer cannot claim an age deduction on Line 4 of Form 760 and a subtraction for disability income. Claim the one that benefits you the most. For married taxpayers filing a joint return, each taxpayer may claim, if applicable, an age deduction or a subtraction for disability income. Fill in the oval to indicate which taxpayer is claiming the disability income subtraction.

Line 6 Other subtractions from federal adjusted gross income

Line 6a - Special Fixed Date Conformity Subtraction

A. Bonus Depreciation If depreciation was included in the computation of your Federal Adjusted Gross Income and one or more of the depreciable assets received the special 30% or 50% bonus depreciation deduction for federal purposes in any year from 2001 through 2008 inclusive, then depreciation must be recomputed for Virginia purposes as if such assets did not receive the special 30% or 50% bonus depreciation deduction for federal purposes in any year from 2001 through 2008 inclusive. If the total 2008 Virginia depreciation is more than 2008 federal depreciation, then the difference must be recognized as a subtraction.

Enter the amount that should be subtracted from Federal Adjusted Gross Income based upon the recomputation of allowable depreciation. **A.** _____

B. Other Fixed Date Conformity Subtractions If you are required to make any Other Fixed Date Conformity subtractions, enter the total amount of such subtractions on this line. Also, attach a schedule and explanation of such subtractions.

Enter total amount of such subtractions here. **B.** _____

C. Add Lines A and B. Enter here and on Schedule ADJ, Line 6(a)..... **C.** _____

Lines 6b - 6d Other subtractions On Lines 6b-6d, enter the two-digit code, listed in the following table, in the boxes on Schedule ADJ, followed by the amount, for any subtractions from federal adjusted gross income in the categories listed below.

Other Subtractions for Lines 6b - 6d

If you have more than three subtractions on Lines 6b-6d of Schedule ADJ, enter the code "00" and the amount of total subtractions in the first box and attach an explanation of each subtraction to your return.

CODE

CODE

20 **Income from Virginia Obligations** - Enter the amount of income from Virginia obligations that you included in your federal adjusted gross income. Income from Virginia obligations would include interest on Virginia state bonds or municipal obligations and gains from sales of those obligations that are included in your federal adjusted gross income.

22 **Tier 2 and Other Railroad Retirement and Railroad Unemployment Benefits** - Enter the amount of Tier 2 vested dual benefits and other Railroad Retirement Act benefits and Railroad Unemployment Insurance Act benefits included in federal adjusted gross income and reported on your federal return as a taxable pension or annuity.

21 **Federal Work Opportunity Tax Credit Wages** - Enter the amount of wages or salaries eligible for the federal work opportunity tax credit that you included in your federal adjusted gross income. Do not enter the federal credit amount.

24 **Virginia Lottery Prizes** - Enter the sum of all prizes under \$600 awarded to you by the Virginia Lottery Department to the extent that you included them in your federal adjusted gross income.

Virginia Schedule ADJ

- 28 Virginia National Guard Income** - Enter the amount of wages or salaries for active and inactive service in the National Guard of the Commonwealth of Virginia for persons of rank O3 and below included in federal adjusted gross income. This amount may not exceed the amount of income received for 39 days or \$3,000, whichever is less. Reminder: This subtraction does not apply to members of the active or reserve units of the Army, Navy, Air Force or Marines, or the National Guard of other states or the District of Columbia. If you claim this subtraction, you cannot claim a credit for Low Income Individuals.
- 29 Operation Joint Endeavor Combat Pay** - Enter the amount of combat pay for service in support of Operation Joint Endeavor that was included in federal adjusted gross income.
- 30 Military Pay and Allowances Attributable to Active Duty Service in a Combat Zone or a Qualified Hazardous Duty Area** - Enter any military pay and allowances earned while serving by the order of the President of the United States with the consent of Congress in a combat zone or qualified hazardous duty area treated as a combat zone for federal tax purposes pursuant to Section 112 of the Internal Revenue Code that has not been otherwise subtracted, deducted or exempted from federal adjusted gross income.
- 31 Retirement Plan Income Previously Taxed by Another State** - Enter the amount of retirement income received during the taxable year on which the contributions were taxed in another state, but were deductible from federal adjusted gross income during the same period. The total amount of this subtraction cannot exceed the amount of the contributions previously taxed by another state, usually in a previous year.
- 34 Virginia College Savings Plan Income Distribution or Refund** - Enter the amount of any income included in federal adjusted gross income that is attributable to a distribution of benefits or a refund from the Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund), in the event of a beneficiary's death, disability or receipt of scholarship.
- 37 Unemployment Compensation Benefits** - Enter the amount of unemployment compensation benefits received during the taxable year reported as income on your federal income tax return.
- 38 Basic Military Pay** - Some taxpayers who qualify as military personnel stationed inside or outside Virginia and who are on extended active duty for more than 90 days can subtract up to \$15,000 of military basic pay received during the taxable year. If the military basic pay does not exceed \$15,000, then the entire amount may be subtracted. If the basic military pay is over \$15,000, then the subtraction is reduced by the amount exceeding \$15,000. For every \$1.00 of income over \$15,000, the maximum subtraction is reduced by \$1.00. If your basic military pay is \$30,000 or more, you are not entitled to a subtraction. On joint returns, each spouse can qualify for the subtraction. If you claim this subtraction, you cannot claim a credit for Low Income Individuals.
- 39 Federal and State Employees** - Any individual who qualifies as a federal or state employee earning \$15,000 or less in annual salary from all employment can subtract up to \$15,000 of the salary from that state or federal job. If both spouses on a joint return qualify, each spouse may claim the subtraction. The subtraction cannot exceed the actual salary received. If you claim this subtraction, you cannot claim a credit for Low Income Individuals.
- 40 Income Received by Holocaust Victims** - To the extent included in your federal adjusted gross income, subtract any income resulting from the return or replacement of assets stolen during the Holocaust and throughout the time period leading up to, during, and directly after World War II as a result of: Nazi persecution, individual being forced into labor against his or her will, transactions with or actions of the Nazi regime, treatment of refugees fleeing Nazi persecution, or holding of such assets by entities or persons in the Swiss Confederation.
- 41 Payments Made under the Tobacco Settlement** - Enter the amount of payments received under the Tobacco Master Settlement Agreement, the National Tobacco Grower Settlement Trust, and the Tobacco Loss Assistance Program, provided they have not been deducted for federal tax purposes.
- 42 Gain on the Sale of Land for Open Space Use** - Enter the amount of any gain on the sale or exchange of real property or easement to real property which results in the property or easement being devoted to open-space use as defined in Section 58.1-3230 for a period not less than 30 years.
- 44 Congressional Medal of Honor Recipients** - Enter the amount of military retirement income you received as an individual awarded the Medal of Honor.
- 45 Avian Influenza** - An individual income tax subtraction is available for indemnification payments received by qualified contract poultry growers and table egg producers as a result of the depopulation of poultry flocks because of avian influenza in 2002. Indemnification payments made to owners of poultry who contract with poultry growers do not qualify for this subtraction.
- 46 Military Death Gratuity Payments** - Enter the amount of military death gratuity payments made after September 11, 2001 to survivors of military personnel killed in the line of duty. This subtraction must be reduced by the amount that is allowed as an exclusion from federal gross income on the survivor's federal income tax return.

47 Peanut Quota Buyout - Allows a subtraction from taxable income for individuals and corporations who receive payments in accordance with the Peanut Quota Buyout Program of the Farm Security and Rural Investment Act of 2002. If the taxpayer chose to accept payment in installments, the gain from the current year installment may be subtracted. However, if the taxpayer previously opted to receive a single payment, 20% of the gain recognized in the year that the payment was received may be subtracted for this year and for each succeeding taxable year until 100% has been subtracted.

49 Certain Death Benefit Payments - Allows a beneficiary taxpayer to subtract the death benefit payments received from an annuity contract that are subject to federal income taxation, for taxable years beginning on or after January 1, 2007.

99 Other - Attach an explanation for other subtractions.

Line 7 Total Subtractions Add Lines 4 through 6d. Enter the sum in the box to the right **and** on Line 7 of Form 760.

Deductions from Income

Lines 8a - 8c Deductions On Lines 8a-8c, enter the three-digit code, listed in the following table, in the boxes on Schedule ADJ, followed by the amount, for any deductions from Virginia adjusted gross income in the categories listed below.

Do not fill in the loss box unless you are claiming a bank franchise deduction (Code 112). See the instructions at the end of this section.

Other Deductions for Lines 8a - 8c

If you have more than three deductions on Lines 8a-8c of Schedule ADJ, enter the code "000" and the amount of total deductions in the first box and attach an explanation of each deduction to your return.

101 Child and Dependent Care Expenses - You may claim this deduction on your Virginia return only if you were eligible to claim a credit for child and dependent care expenses on your federal return. Enter the amount on which the federal credit for child and dependent care is based. (This is the amount on federal Form 2441 or Schedule 2 of Form 1040A that is multiplied by the decimal amount - up to \$3,000 for one dependent and \$6,000 for 2 or more.). **DO NOT ENTER THE FEDERAL CREDIT AMOUNT.**

102 Foster Care Deduction - Foster parents may claim a deduction of \$1,000 for each child residing in their home under permanent foster care, as defined in the Code of Virginia, providing they claim the foster child as a dependent on their federal and Virginia income tax returns.

103 Bone Marrow Screening Fee - Enter the amount of the fee paid for an initial screening to become a possible bone marrow donor, provided you were not reimbursed for the fee and did not claim a deduction for the fee on your federal return.

104 Virginia College Savings Plan Prepaid Tuition Contract Payments and Savings Account Contributions - If you are under age 70, enter the lesser of \$2,000 or the amount paid during the taxable year for each prepaid tuition contract or a savings trust account entered into with the Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund). If you paid more than \$2,000 per contract or account during the year, you may carry

forward any undeducted amounts until the purchase price has been fully deducted. If you are age 70 or older, you may deduct the entire amount paid to the Virginia College Savings Plan during the year.

105 Continuing Teacher Education - A licensed primary or secondary school teacher may enter a deduction equal to twenty percent of unreimbursed tuition costs incurred to attend continuing teacher education courses that are required as a condition of employment, provided these expenses were not deducted from federal adjusted gross income.

106 Long-Term Health Care Premiums - Enter the amount of premiums paid for long-term health care insurance, provided they were not actually included as a deduction on Schedule A of your federal income tax return. In addition, the premiums may not have been used as the basis of the Virginia Long-Term Care Insurance Credit, although the taxpayer may be able to claim both the Credit and the Virginia deduction in the same year. For example, if an individual purchased a policy on July 1 and made payments on a monthly basis, he would claim a credit in the current taxable year for 6 months of premiums and a credit in the second year for the next six months of premiums in order to reach the allowed total of 12 months. In that case, the individual could also claim a deduction in the second year for the 6 months of premiums that were not used as a basis for the credit. See the Schedule CR instructions for more information.

107 Virginia Public School Construction Grants Program and Fund - Enter the amount of total contributions to the Virginia Public School Construction Grants Program and Fund, provided you have not claimed a deduction for this amount on your federal income tax return.

108 Tobacco Quota Buyout - Allows a deduction from taxable income for payments received in the preceding year in accordance with the Tobacco Quota Buyout Program of the American Jobs Creation Act of 2004 to the extent included in federal adjusted gross income. For example, on your 2008 Virginia return you may deduct the portion of such payments received in 2007 that is included in your 2007 federal adjusted gross income; while payments received in 2008 may generate a deduction on your 2009 Virginia return. Individuals cannot claim a deduction for a payment that has been, or will be, subtracted by a corporation unless the subtraction is shown on a schedule VK-1 you received from an S Corporation. If you chose to accept payment in installments, the gain from the installment received in the preceding year may be deducted. If, however, you opted to receive a single payment, 10% of the gain recognized for federal purposes in the year that the payment was received may be deducted in the following year and in each of the nine succeeding taxable years.

109 Sales Tax Paid on Certain Energy Efficient Equipment or Appliances - Allows an income tax

deduction for 20% of the sales tax paid on certain energy efficient equipment or appliances, up to \$500 per year. If filing a joint return, you may deduct up to \$1,000.

110 Organ and Tissue Donor Expenses - Allows a deduction for unreimbursed expenses that are paid by a living organ and tissue donor that have not been taken as a medical deduction on the taxpayer's federal income tax return. The amount of the deduction is the lesser of \$5,000 or the actual amount paid by the taxpayer. If filing a joint return, the deduction is limited to \$10,000 or the actual amount paid.

111 Charitable Mileage - Enter the difference between 18 cents per mile and the charitable mileage deduction per mile allowed on federal Schedule A. If you used actual expenses for the charitable mileage deduction, and those expenses were less than 18 cents per mile, then you may use the difference between actual expenses and 18 cents per mile.

112 Bank Franchise Subchapter S Corporation - Certain shareholders of small businesses may be able to deduct the gain or add the loss of the S Corporation. Complete the worksheet below to determine the amount of your adjustment.

199 Other - Attach an explanation for other deductions.

Computation of Deduction for S Corporation Subject to Bank Franchise Tax

Certain shareholders of small business corporations subject to bank franchise tax may deduct the gain or add back the loss of the S Corporation. Complete the worksheet below to determine the amount of your adjustment.

- a. If your allocable share of the income or gain of the S corporation was included in federal adjusted gross income, enter the amount here..... _____
- b. If your allocable share of the losses or deductions of the S corporation was included in federal adjusted gross income, enter the amount here. _____
- c. Enter the value of any distributions paid or distributed to you by the S corporation to the extent that such distributions were excluded from federal adjusted gross income. _____
- d. Add line b and line c..... _____
- e. Subtract line d from line a. This is your net deduction amount. If this amount is negative you must enter the amount on Schedule ADJ, line 8a and fill in the box marked "LOSS". _____

Line 9 Total Deductions: Add Lines 8a through 8c and enter the total in the box. Enter this amount on Line 12 of your Form 760.

Tax Credit for Low Income Individuals or Virginia Earned Income Credit

You may be eligible to claim a Credit for Low Income Individuals if your family Virginia adjusted gross income (family VAGI) is equal to or less than the federal poverty guidelines and you meet the Eligibility Requirements. You are eligible for the Virginia Earned Income Credit if you claimed an earned income credit on your federal return. Claim the credit that benefits you the most. You cannot claim both a Credit for Low Income Individuals and a Virginia Earned Income Credit. Please complete the entire section.

Eligibility Requirements: The Credit for Low Income Individuals or Virginia Earned Income Credit may **NOT** be claimed if you, your spouse, or any dependents claimed on your return or on your spouse's return claim any of the following:

Before claiming the credit, make sure you are eligible!



- Age deduction
- Exemption for taxpayers who are blind or age 65 and over
- Virginia National Guard subtraction (see Subtraction Code 28)
- Basic Military pay subtraction (see Subtraction Code 38)
- Federal & State employee subtraction (see Subtraction Code 39) **OR**
- You are claimed as a dependent on another taxpayer's return.

Line 10 Compute your Family VAGI: Enter your Social Security Number, name, and Virginia adjusted gross income (VAGI) from Line 9, Form 760.

For all married taxpayers, enter your spouse's Social Security Number and name and then follow the instructions below for your filing status:

- **Filing Status 2, Married Filing Jointly:** If you entered the joint VAGI for both you and your spouse exactly as shown on Line 9, Form 760, of your joint return, you do not need to enter a separate VAGI for your spouse. If you entered only your portion of the VAGI from Line 9, Form 760, then enter your spouse's VAGI on your spouse's line. The sum of your VAGI and your spouse's VAGI should equal the joint VAGI on Line 9, Form 760.
- **Filing Status 3, Married Filing Separately:** To claim the credit, you are required to provide your spouse's VAGI. If your spouse is:
 - Filing a separate Virginia Form 760, enter the VAGI on Line 9, Form 760, from your spouse's return. Only one spouse may claim the Credit for Low Income Individuals.
 - Not required to file a Virginia Form 760 (for example, if your spouse is a nonresident), compute your spouse's VAGI as if your spouse is required to file a Virginia Form 760 resident return and enter on your spouse's line.

Enter the Social Security Number and name of each dependent claimed as an exemption on your return and, if any of your dependents had income, enter the VAGI for each dependent. **For Filing Status 3, Married Filing Separately,** also enter the Social Security Number and name for each of your dependents not claimed as an exemption on your return and, if any of the dependents had income, enter the VAGI for each dependent.

Line 10: Add the VAGI amounts and enter the total. **This is your family VAGI.**

Line 11 Determine if you Qualify for the Credit for Low Income Individuals: Enter the number of family members listed in Line 10. If your family VAGI on Line 10 is equal to or less than the federal poverty amount for your family size, you are eligible to claim the Credit for Low Income Individuals.

Eligible Exemptions	Poverty Guideline	Eligible Exemptions	Poverty Guidelines
1	\$ 10,400	5	\$ 24,800
2	14,000	6	28,400
3	17,600	7	32,000
4	21,200	8*	35,600

*For each additional person, spouse and dependent exemption, add \$3,600 to the poverty amount.

Line 12 Exemptions to Compute Credit: If you qualify for the Credit for Low Income Individuals, enter the number of personal exemptions you reported on your Form 760.

Line 13: Multiply Line 12 by \$300. Enter the result on Line 13 and proceed to Line 14. If you do not qualify for the Credit for Low Income Individuals but claimed an Earned Income Credit on your federal return, enter \$0 on Line 13 and proceed to Line 14.

Line 14: Enter the amount of Earned Income Credit claimed on your federal return. If you did not claim an Earned Income Credit on your federal return enter \$0.

When a taxpayer using the married filing separately status computes the Virginia EITC, the taxpayer must first determine his proportion of the earned income that was used to qualify for the federal EITC. That proportion must then be multiplied by the total Virginia EITC, which is 20% of the federal EITC. The spouses may then claim their proportional shares of the credit on their separate returns.

Line 15: Multiply the amount on Line 14 by 20% (.20).

Line 16: Enter the greater of Line 13 or Line 15.

Line 17 Compute your Credit: Compare the amount entered on Line 16, Schedule ADJ, to your tax liability on Line 17,

Virginia Schedule ADJ

Form 760. Enter the smaller amount on Line 17, Schedule ADJ, and on Line 21, Form 760.

The Credit for Low Income or Virginia Earned Income Credit is a nonrefundable credit. A nonrefundable credit cannot exceed your tax liability. If you claim any credits on Lines 22 or 23, Form 760, in addition to the Low Income or Virginia Earned Income Credit, the sum of all nonrefundable credits claimed cannot exceed your tax liability on Line 17, Form 760.

Many low income individuals who work and have earned income under \$41,646 may also qualify for up to \$4,824 in Federal Earned Income Credit when filing their federal tax return! See your federal instructions or call 1-800-829-3676 to order Pub 596.

Adjustments to the Amount of Tax

Line 18 Addition to tax

You will not owe an addition to tax if each payment is made on time and:

- you owe \$150 or less in tax with your return
- total withholding and timely estimated payments were at least 90% (66 2/3% for farmers, fishermen and merchant seamen) of your 2008 tax liability after nonrefundable credits or 100% of your 2007 tax liability after nonrefundable credits.

If you do not meet the criteria shown above, visit www.tax.virginia.gov or refer to Form 760C or Form 760F. If you need to complete Form 760C or 760F, enter the amount of the addition to tax on this line. Those who file 760C should fill in the oval.

Line 19 Penalty

The due date for filing a calendar year return is May 1, and the automatic extension provisions apply to returns filed by November 1. Depending on when you file your return, you may be required to compute an extension penalty or a late filing penalty. For more information on due dates and penalty provisions, refer to When to File Your Return, on page 2 of these instructions.

Extension penalty: If you file your return within six months after the due date and the amount of tax due with the return is more than 10 percent of your total tax liability, you must compute an extension penalty on the balance of tax due. The extension penalty is applied at the rate of two percent per month or part of a month, from the due date through the date of filing. The maximum extension penalty is 12 percent of the tax due. Note: If you do not pay the tax in full when you file your return, a late payment penalty will be assessed at the rate of 6 percent per month or part of a month from the date the return is filed through the date the tax is paid, to a maximum of 30 percent. Late payment penalty is imposed in addition to the extension penalty.

Late filing penalty: If you file your return more than six months after the due date, no extension provisions apply, and you must compute a late filing penalty of 30 percent of the tax due with your return.

Line 20 Interest If you filed a tax due return after the filing date, even if you had an extension, you are liable for interest on the tax due amount on Form 760, Line 25, from the due date to the date filed or postmarked. To obtain the daily interest factor, please call (804) 367-8031 or contact your locality.

Line 21 Consumer's Use Tax You will need to pay Consumer's Use Tax if, during the year, you purchased:

- merchandise by telephone, Internet, or television and no sales tax was charged
- merchandise while outside of Virginia and paid no sales tax
- more than \$100 in merchandise by mail and no sales tax was charged

The tax is 5% of the total price except for food purchased for home consumption. The tax rate on food purchased for home consumption is 2.5%.

Enter the amount of Consumer Use Tax you owe on Line 21 of Virginia Schedule ADJ, or file Form CU-7.



Use Form 760C to compute any addition to tax you may owe for underpayment of estimated taxes. Use Form 760F if at least 66 2/3% of your income is derived from farming, fishing and/or being a merchant seaman.



Nonprescription drugs and proprietary medicines purchased for the treatment or prevention of diseases in humans are exempt from consumer use tax.

Voluntary Contributions

Line 22 Voluntary Contributions to be made from your refund. You may voluntarily donate all or part of your tax refund to one or more qualifying organizations. Enter the contribution code(s) and amount(s) you are donating in the boxes. If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. Contribution codes:

- | | |
|---|---|
| 60 Virginia Nongame Wildlife Program | 82 VA War Memorial Foundation & National D-Day Memorial Foundation |
| 61 Democratic Political Party | 84 Virginia Federation of Humane Societies |
| 62 Republican Political Party | 85 Tuition Assistance Grant Fund |
| 63 U.S. Olympic Committee | 86 Spay and Neuter Fund |
| 64 Virginia Housing Program | 88 Cancer Centers in the Commonwealth |
| 65 Elderly & Disabled Transportation Fund | 89 Brown v. Board of Education Scholarship Program Fund |
| 66 Community Policing Fund | 90 Martin Luther King, Jr. Living History and Public Policy Center |
| 67 Virginia Arts Foundation | 91 Virginia Caregivers Grant Fund |
| 68 Open Space Recreation & Conservation Fund | |
| 76 Historic Resources Fund | |
| 78 Children of America Finding Hope | |

Line 23 Voluntary Contributions to be made from your refund OR tax payment. You may make a payment to the following organizations even if you owe a tax balance or if you wish to donate more than your expected refund. If you are donating to more than 2 organizations, enter the code "00" in the first box and enter the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. Lines 23c-23d are for donations to Public School Foundations. If you want to donate to more than 2 school foundations, enter "999999" and the total amount donated to school foundations on 23c, and attach a schedule showing the amount donated to each foundation.

- | | |
|---|---|
| 71 Chesapeake Bay Restoration Fund | 74 VA's Uninsured Medical Catastrophe Fund |
| 72 Family & Children's Trust Fund (FACT) | 81 Home Energy Assistance |
| 73 Virginia's State Forests Fund | 92 Virginia Military Family Relief Fund |

Public School Foundations - enter 6 digit code found on Pages 30 - 31.

Line 24 Total adjustments Enter the total of Lines 18-23. Enter this amount on Line 28 of Form 760.

Donate to the General Fund by writing a check to the State Treasurer and designating it as a donation to the Commonwealth's General Fund. You must attach your payment to Form GFD. Visit www.tax.virginia.gov or call **(804) 367-8031** to obtain this form.



You can make a contribution directly to any of the organizations listed here. For more information about these groups, including how you can make a contribution, see Page 28.

Credit for Tax Paid to Another State

Compute **all** credits for taxes paid to other states on Schedule OSC and enter the total credit claimed on Line 22 of Form 760.

Generally, Virginia will allow taxpayers filing resident individual income tax returns to claim credit for income tax paid as a nonresident to another state on earned or business income derived from sources outside Virginia or any gain (if included in federal adjusted gross income) on the sale of a capital asset outside Virginia, provided the income is taxed by Virginia as well as the other state. See Virginia Code Section 58.1-332 for information on capital assets. *If the income is from Arizona, District of Columbia, California or Oregon, claim the credit on the nonresident income tax return of that state instead of on the Virginia return.* Attach a complete copy Schedule OSC and all other states' returns to Form 760. The credit must be computed separately for each state. Schedule OSC is available on our website at www.tax.virginia.gov or by calling (804) 440-2541.

Border State Method You may qualify for a special computation if you are required to file a return with Virginia and **only one** other state provided that other state is Kentucky, Maryland, North Carolina or West Virginia. The income from the border state must consist solely of wages and salaries or business income from federal Schedule C, and your Virginia taxable income must be at least equal to the taxable income shown on the other state's return. If you meet all of these qualifications, fill in the border state oval and enter "100.0" in the Income Percentage field.

Line 1 Filing Status Enter the number listed below to identify the filing status claimed on the other state's tax return. 1. Single 2. Married Filing Jointly 3. Married Filing Separately 4. Other

Line 2 Claiming Credit Enter the number listed below to identify the person claiming the credit.
1. You 2. Spouse 3. You and Spouse

Line 3 Qualifying Taxable Income Enter the total taxable income from all of the following categories that apply to you to the extent that this income was taxed by the other state:

- Earned or business income derived from sources outside Virginia that is subject to tax by Virginia as well as another state;
- Gain from the sale of a principal residence outside Virginia that was included in federal adjusted gross income;
- Gain from the sale of any capital asset not used in a trade or business.
- Income on which corporation income tax was paid to another state (one that does not recognize the federal S Corporation election), by an individual shareholder of an S Corporation. Attach a statement from the S Corporation.

In some states, the tax is computed on total taxable income (from all sources) and then reduced by an allocation percentage. In these cases, you must multiply the total taxable income shown on the other state's return by the allocation percentage to determine the amount of income to enter on this line.

Line 4 Virginia Taxable Income Enter the amount of Virginia taxable income from Line 14 of Virginia Form 760. *If you filed separately in the other state, but are filing jointly in Virginia, enter only the Virginia taxable income attributable to the filer whose income was taxed by the other state.*

Line 5 Qualifying Tax Liability Enter the amount of tax liability reflected on the return you filed with the other state.

Line 6 Identify the State Enter the 2 character postal abbreviation for the other state.

Line 7 Virginia Income Tax Enter the amount of Virginia income tax from Line 17 of Virginia Form 760. *If you filed separately in the other state, but are filing jointly in Virginia, enter the Virginia income tax due on the amount of Virginia Taxable Income reported on Line 14. Use the tax tables or the tax rate schedule to determine the amount of tax.*

Line 8 Income Percentage Divide the amount of Qualifying Taxable Income by the Virginia Taxable Income. Round the number to one decimal place. The income percentage cannot exceed 100%.

Line 9 Virginia Ratio Multiply the amount of Virginia income tax by the income percentage.

Line 10 Credit Enter the lesser of qualifying tax liability or Virginia ratio. Enter the total credit claimed on Line 22 of Form 760.

If claiming more than one credit, continue to Line 11 of Schedule OSC and enter the total of all credits for taxes paid to other states on Line 22 of Form 760.

Note: The sum of all nonrefundable credits claimed cannot exceed your tax liability as shown on Line 17 of Form 760. Nonrefundable credits include the Tax Credit for Low Income Individuals and Credit for Tax Paid to Another State.

About Virginia Schedule CR

Complete Virginia Schedule CR and attach it to your return, along with any necessary documentation, to claim any credits that do not appear on Virginia Form 760 or Virginia Schedule ADJ. Enter the amount from Line 116 of Schedule CR on Line 23 of Virginia Form 760. Required attachments for each credit are listed on Page 6 of Schedule CR.

The credits that can be claimed against individual income tax and are reported on Virginia Schedule CR are listed below. For more information, call **(804) 367-2486**. Or you can visit our website at **www.tax.virginia.gov**.

- Trust Beneficiary Accumulation Distribution
- Enterprise Zone Act
- Neighborhood Assistance Act
- Recyclable Materials Processing Equipment
- Conservation Tillage Equipment
- Fertilizer and Pesticide Application Equipment
- Rent Reduction Program
- Vehicle Emissions Testing Equipment and Clean-Fuel Vehicle
- Major Business Facility
- Foreign Source Retirement Income
- Historic Rehabilitation
- Day-Care Facility Investment
- Low-Income Housing
- Agricultural Best Management Practices
- Qualified Equity and Subordinated Debt Investments
- Worker Retraining
- Waste Motor Oil Burning Equipment
- Purchase of Long-Term Care Insurance
- Biodiesel Fuels
- Livable Home (formerly Home Accessibility Features for the Disabled)
- Riparian Waterway Buffer
- Land Preservation
- Political Contributions
- Coalfield Employment Enhancement
- Virginia Coal Employment and Production Incentive

Voluntary Contributions



You may contribute to these organizations with your return or send your contributions directly to the organizations at the addresses provided. Following is a brief description of the services provided by the organizations eligible for voluntary contributions.

CODE

- 60** **Virginia Nongame & Endangered Wildlife Program** This fund provides for research, management, and conservation of nongame wildlife species and habitats, including those listed by state or federal agencies as Endangered or Threatened, and those identified as Species of Greatest Conservation Need in Virginia's Wildlife Action Plan.
Department of Game & Inland Fisheries
Nongame & Endangered Wildlife Program
 P.O. Box 11104
 Richmond, VA 23230-1104
 (804) 367-6913
- 61 & 62** **Political Party** Each taxpayer may contribute up to \$25 to one of the following qualified parties: Democratic Party (code 61) or Republican Party (code 62).
- 63** **U.S. Olympic Committee** Help U.S. athletes realize their dreams of representing our country at the Olympic or Paralympic Games. By contributing all or a portion of your Virginia tax refund, you will support Olympic and Paralympic hopefuls with the coaching, equipment, travel, nutrition and sports services necessary to compete with the world's best athletes on the international field of play. Our athletes can't make it to the Games without you. Visit www.teamusa.org to make a direct donation.
U.S. Olympic Committee Development Division
 1 Olympic Plaza
 Colorado Springs, CO 80909-5760
 (800) 775-USOC
- 64** **Virginia Housing Program** Supports locally-based organizations providing housing assistance to the low-income elderly, persons with mental or physical disabilities, and the homeless in need of emergency, transitional or permanent housing.
Check-Off for Housing Programs
Department of Housing & Community Development
 501 North Second Street
 Richmond, VA 23129-1321
 (804) 371-7100
- 65** **Elderly and Disabled Transportation Fund** Provides transportation to jobs, medical care and other services for elderly or disabled Virginians who cannot drive or use public transportation.
Department for the Aging
 1610 Forest Avenue, Suite 100,
 Richmond, VA 23229
 (804) 662-9333
- 66** **Community Policing Fund** Supports projects and services between law enforcement agencies and their communities that work to build local partnerships and encourage problem-solving relationships.
Department of Criminal Justice Services
Community Policing Fund
 202 North 9th Street, 10th Floor
 Richmond, VA 23219-1924
 (804) 786-2407
- 67** **Virginia Arts Foundation** Supports local artists, arts groups, and schools in every city and county in Virginia.
Virginia Arts Foundation
c/o Virginia Commission for the Arts
 223 Governor Street
 Richmond, VA 23219-2010
arts@arts.virginia.gov or (804) 225-3132
www.arts.virginia.gov
- 68** **Open Space Recreation and Conservation Fund** These funds are used by the Department of Conservation and Recreation to acquire land for recreational purposes and preserve natural areas; to develop, maintain and improve state parks and state park facilities and to provide matching recreational grants to localities.
Virginia Department of Conservation & Recreation
Open Space Recreation & Conservation Fund
 203 Governor Street, Suite 423
 Richmond, VA 23219
 (804) 786-1712
- 71** **Chesapeake Bay Restoration Fund** More than half of Virginia's Lands drain into the Chesapeake Bay. This fund is used to help meet needs identified in the state's clean up plan for the Bay and the waters that flow into it, also known as the Virginia Tributary Strategy.
Virginia Secretary of Natural Resources
 1111 E. Broad Street, 4W
 Richmond, VA 23219
 (804) 786-0044
- 72** **Family and Children's Trust Fund** Family and Children's Trust Fund Contributions support family violence treatment and prevention of child and elder abuse/neglect, domestic violence, dating violence and suicide prevention in local communities and through statewide public awareness and education activities.
Family and Children's Trust Fund
 7 North Eighth Street
 Richmond, VA 23219
familyandchildrens.trustfund@dss.virginia.gov
 (804) 726-7604
www.fact.state.va.us
- 73** **Virginia's State Forests Fund** State Forests are managed to sustain multiple natural resources and values [benefits]. Conservation practices protect wetlands, enhance critical wildlife habitat and preserve unique natural areas for biodiversity and provide long-term applied research for restoration and reforestation of native species. Demonstration areas provide private forest landowners with practical, effective solutions to resource management challenges. Recreation opportunities and conservation educational programs are available statewide in all seasons to any age or experience level.
Virginia Department of Forestry
Attn: State Forest Fund
 900 Natural Resources Drive, Suite 800
 Charlottesville, VA 22903
 (434) 977-6555

CODE**74**

Virginia's Uninsured Medical Catastrophe Fund Assists with medical expenses of Virginia residents who face a life-threatening medical catastrophe.

Uninsured Medical Catastrophe Fund
600 East Broad Street, Suite 1300
Richmond, VA 23219
(804) 786-3528

76

Historic Resources Fund Supports preservation of historic landmarks and historic preservation projects.

Virginia Department of Historic Resources
2801 Kensington Avenue
Richmond, VA 23221
(804) 367-2323

78

Children of America Finding Hope Inc. Uses proven strategies and programs to meet emotional and physical needs of children who are disadvantaged, runaways, in crisis, and delinquent by providing hope in a tangible form regardless of religion, race, gender, or socioeconomic status.

Children of America Finding Hope Inc.
P.O. Box 926
Vansant, VA 24656
1-877-700-CAFH (2234) or www.CAFH.net

81

Home Energy Assistance Fund Supports the provision of heating, cooling, energy crisis assistance and weatherization services for low income families.

Home Energy Assistance Program
7 North Eighth Street, 3rd Floor
Richmond, VA 23219
(804) 726-7368

82

VA War Memorial Foundation & National D-Day Memorial Foundation Contributions will be equally divided between these two organizations. The following is a description of the organizations:

Virginia War Memorial Foundation The Memorial honors Virginia veterans of World War II, Korea, Vietnam, and the Persian Gulf. On the glass and stone walls of the Memorial's Shrine of Memory, are engraved names of 11,634 Virginians Killed in Action to keep our nation free. To honor veterans' sacrifices, the Memorial has developed several award-winning educational programs that have been distributed free to all middle and high schools state-wide. All of the Memorial's educational programs are available to visitors.

Virginia War Memorial
621 South Belvidere Street
Richmond, VA 23220-6504
(804) 786-2060

For more Info Email: info@vawarmemorial.org
www.vawarmemorial.org

National D-Day Memorial Foundation Exists to honor the valor, fidelity, and sacrifice of the Allied Forces on D-Day, June 6, 1944. It also exists to educate – ensuring that the D-Day legacy remains clear, meaningful, and accessible to present and future generations.

National D-Day Memorial Foundation
202 East Main Street
P. O. Box 77
Bedford, VA 24523
(800) 351-DDAY * (540) 586-DDAY
Email: dday@dday.org
www.dday.org

CODE**84**

Virginia Federation of Humane Societies Committed to promoting and improving the welfare of animals in Virginia through counsel, support, and education, and Spay Virginia, a project addressing the overpopulation of companion animals through the development of resources for pet owners with limited income.

Virginia Federation of Humane Societies, Inc.
826 Oakwood Drive
Harrisonburg, VA 22801-3924
(540) 879-3384

85

Tuition Assistance Grant Fund State Council of Higher Education for Virginia (SCHEV) Administers the Tuition Assistance Grant (TAG) Program available to Virginia residents enrolled full time in one of 31 Virginia private, non-profit colleges or universities. Contributions support choice and affordability for eligible undergraduate or graduate degree-seeking students enrolled in participating TAG institutions. Students apply at the college financial aid office. For more information about SCHEV or the TAG program, please visit www.schev.edu.

State Council of Higher Education for Virginia
101 N. 14th Street,
James Monroe Bldg. 10th Floor
Richmond, VA 23219
(804) 225-2600
www.schev.edu

86

Spay and Neuter Fund All moneys contributed shall be paid to the Spay and Neuter Fund for use by localities in the Commonwealth for providing low-cost spay and neuter surgeries through direct provision or contract or each locality may make the funds available to any private, nonprofit sterilization program for dogs and cats in such locality. The Tax Commissioner shall determine annually the total amounts designated on all returns from each locality in the Commonwealth, based upon the locality that each filer who makes a voluntary contribution to the Fund lists as his permanent address. The State Treasurer shall pay the appropriate amount to each respective locality.

Virginia Federation of Humane Societies, Inc.
826 Oakwood Drive
Harrisonburg, VA 22801-3924
(540) 879-3374

88

Virginia Cancer Centers Virginia is fortunate to have two National Cancer Institute-designated Cancer Centers to serve the people of the Commonwealth: the VCU Massey Cancer Center and the University of Virginia Cancer Center. These two Cancer Centers work together to deliver the leading edge in contemporary cancer care in a supportive and compassionate environment, and to change the future of cancer care through research. Your contribution will enable us to help cancer patients today, and those who will be cancer patients in the future.

University of Virginia Cancer Center
P.O. Box 800773
Charlottesville, VA 22908-0773
(434) 924- 8432

www.healthsystem.virginia.edu/internet/cancer/

Massey Cancer Center
Virginia Commonwealth University
P.O. Box 980037
Richmond, VA 23298-0037
(804) 828-1450
www.massey.vcu.edu/

CODE

89

Brown v. Board of Education Scholarship Program Fund provides scholarships to assist eligible persons denied a public education in Charlottesville, Norfolk, Prince Edward County, and Warren County during Massive Resistance between 1954 and 1964, when public schools in these jurisdictions were closed to avoid desegregation. Eligible Virginians may use awards to obtain (i) an adult high school diploma, (ii) the General Education Development certificate, (iii) College-Level Examination Program (CLEP) credit, (iv) career or technical education or training, or (v) an undergraduate degree from an accredited public or private two-year or four-year Virginia institution of higher education.

State Council of Higher Education

**Attn: Mr. Lee Andes
James Monroe Building
101 North 14th Street
Richmond, VA 23219
(804) 225-2600**

90

Martin Luther King, Jr. Living History and Public Policy Center - Martin Luther King, Jr. Living History and Public Policy Center, the permanent memorial to Dr. King required by state law, is a consortium of public and private institutions of higher education which continues the work and perpetuates the legacy of Dr. King through a "virtual center." The Center is designed to offer, among other things: educational and cultural programs throughout the Commonwealth; public policy analysis of contemporary issues relative to the principles of Dr. King; scholarly research and publications; public and private undergraduate and graduate programs interfacing; support of the Standards of Quality and of academic programs in private schools; doctoral fellowships; partnerships with business and industry, professional and community organizations, and local, state, and federal governments; community outreach and service activities; a centralized multi-purpose, archival database of information pertaining to African Americans and other minority populations in Virginia; and the Living History Museum, a repository for the acquisition and preservation of historical and cultural documents, memorabilia, and artifacts related to Dr. King, the Civil Rights Movement, the African Diaspora, and African American history in Virginia. The Center is available to citizens throughout the Commonwealth.

**Martin Luther King, Jr. Living
History and Public Policy Center
Scherer Hall, 501B
P. O. Box 842028
Richmond, VA 23284-2028
(804) 827-0840**

91

Virginia Caregivers Grant Fund - The Virginia Caregivers Grant Program awards up to \$500 for caregiver expenses for a person with a mental health condition who is a caregiver and eligible for the program.

NOT AVAILABLE
**Virginia Caregivers Grant
North Eighth Street
Richmond, VA 23219
(804) 726-7533
www.dss.virginia.gov**

CODE

92

Virginia Military Family Relief Fund - (MFRF)- In 2006, with support from the Virginia Legislature, Governor Tim Kaine established the Military Family Relief Fund (MFRF). This is a quick response grant program to assist military and Family members of the Virginia National Guard and the United States Reserve Components who are residents of Virginia, and, who are called to active duty for periods in excess of 90 days in support of Operation Enduring Freedom and Operation Iraqi Freedom and up to 180 days after their return. The Military Family Relief Fund assists military families with urgent or emergency needs relating to living expenses including but not limited to food, housing, utilities, and medical services. Each need is considered on its own merit.

Virginia National Guard Family Programs

**Ft. Pickett, BLDG 316
Blackstone, A 23824
(434) 298-6129 or 1-800-542-40280**

Public School Foundations Eligible for Contributions

To be used by eligible public school foundations established for the express purpose of implementing a public/private partnership to fund public school improvement projects approved by the local school board.

<u>Foundation Code</u>	<u>Foundation Name</u>
003001	Charlottesville-Albemarle Public Education Fund, Inc.
009001	Amherst County Public Schools Education Foundation
015001	Augusta County Public Schools Endowment Fund
019001	Bedford Area Education Foundation (County)
530001	Blues Education Foundation, Inc. Buena Vista City Public Schools
023001	Botetourt County Public Schools Education Foundation, Inc
025001	Brunswick Education Foundation, Inc. (County)
027001	Buchanan County Public School Education Foundation
036001	Charles City Educational Foundation, Inc.
550002	Chesapeake Public Schools-Educational Foundation
550001	Chesapeake Public Schools-The W. Randolph Nichols Scholarship Foundation
041001	Chesterfield Public Education Foundation
043001	Clarke County Education Foundation
193001	Colonial Beach Education Foundation, Inc.
047001	Culpeper Schools Foundation (County)
590001	Danville Public Schools Education Foundation, Inc. (City)
057001	Essex First Education Foundation (County)
059001	Fairfax Education Foundation
610001	Falls Church Education Foundation (City)
065001	Fluvanna Education Foundation, Inc. (County)
620001	Franklin City Educational Foundation, Inc.
069001	Frederick County Educational Foundation

<u>Foundation Code</u>	<u>Foundation Name</u>
119001	Friends of Middlesex County Public Schools
071001	Giles County Partnership for Excellence Foundation
073001	Gloucester County Educational Foundation, Inc.
081001	Greensville County Education Foundation
083001	Halifax County Public Schools Education Foundation
650001	Hampton Education Foundation (City)
085001	Hanover Education Foundation (County)
660001	Harrisonburg Education Foundation, City
157001	Headwaters Public Education Foundation
087001	Henrico Education Foundation, Inc. (County)
670001	Hopewell Public School Foundation
093001	Education Foundation for Isle of Wight County Public Schools
101001	King William Public Schools Education Foundation, Inc.
103001	Lancaster County Virginia Education Foundation, Inc
678001	Lexington City School Fund of Rockbridge Area Community Foundation (RACF)
680001	The Lynchburg City Schools' Education Foundation
683001	Education Foundation for Manassas City Public Schools
685001	Manassas Park Education Foundation (City)
121001	Montgomery County Education Foundation
127001	New Kent Educational Foundation (County)
700001	Newport News Educational Foundation (City)
710002	Norfolk Educational Foundation
710001	The Maury Foundation - Norfolk Public Schools
137001	Orange County Educational Foundation
139001	Page County Public Education Foundation
730001	Petersburg Public Schools Education Foundation
143001	Pittsylvania Vocational Education Foundation, Inc. (County)

<u>Foundation Code</u>	<u>Foundation Name</u>
735001	Poquoson Education Foundation (City)
740001	Portsmouth Schools Foundation (City)
147001	Prince Edward Schools Endowment Foundation
149001	Prince George Education Alliance Foundation
153001	Prince William County Public Schools Education Foundation
750001	Radford High School Foundation, Inc, (City)
760001	Richmond Education Foundation (City)
770001	Roanoke City Public Schools Education Foundation, Inc.
161001	Roanoke County Schools Education Foundation, Inc.
165001	Rockingham Education Foundation, Inc. (County)
167001	Russell County Public Schools Foundation forScholarships
169002	Scott County Foundation for Excellence in Education
171001	Shenandoah Community Foundation
171002	Moore Educational Trust (Shenandoah County)
173001	Smyth County Education Foundation
169001	Southwest Virginia Public Education Foundation (Scott County)
177001	Spotsylvania Education Foundation
790001	Staunton City Schools Educational Endowment Fund
810001	Virginia Beach Public Schools Education Foundation (City)
187001	Warren County Education Endowment, Inc.
191002	Washington County Schools Foundation
193002	Westmoreland County Public Schools Education Foundation
830001	Williamsburg James City County Education Foundation
840001	Winchester Education Foundation (City)
195001	Wise County Schools Educational Foundation, Inc.
197001	Wythe County Public Schools Foundation for Excellence, Inc.
199001	York Foundation for Public Education, Inc. (County)

TAX RATE SCHEDULE

IF YOUR VIRGINIA TAXABLE INCOME IS:

Not over \$3,000, your tax is 2% of your Virginia taxable income.

over—	but not over—	your tax is—	of excess over—
\$ 3,000	\$ 5,000	\$ 60 + 3 %	\$ 3,000
\$ 5,000	\$17,000	\$ 120 + 5 %	\$ 5,000
\$17,000		\$ 720 + 5.75 %	\$17,000

Example

If your taxable income is \$90,000, your tax is \$720 + 5.75% of the amount over \$17,000.
This equals \$720 + (.0575 x \$73,000) = \$720 + \$4,197.50 = \$4,917.50 which should be rounded to **\$4,918**.

TAX TABLE

The tax table can be used if your Virginia taxable income is listed in the table.
Otherwise, use the Tax Rate Schedule.

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 0	– \$ 25	0.00	\$ 1,975	– \$ 2,025	40.00	\$ 3,650	– \$ 3,683	80.00	\$ 4,983	– \$ 5,017	120.00	\$ 6,560	– \$ 6,600	199.00
25	– 75	1.00	2,025	– 2,075	41.00	3,683	– 3,717	81.00	5,017	– 5,040	121.00	6,600	– 6,640	201.00
75	– 125	2.00	2,075	– 2,125	42.00	3,717	– 3,750	82.00	5,040	– 5,080	123.00	6,640	– 6,680	203.00
125	– 175	3.00	2,125	– 2,175	43.00	3,750	– 3,783	83.00	5,080	– 5,120	125.00	6,680	– 6,720	205.00
175	– 225	4.00	2,175	– 2,225	44.00	3,783	– 3,817	84.00	5,120	– 5,160	127.00	6,720	– 6,760	207.00
225	– 275	5.00	2,225	– 2,275	45.00	3,817	– 3,850	85.00	5,160	– 5,200	129.00	6,760	– 6,800	209.00
275	– 325	6.00	2,275	– 2,325	46.00	3,850	– 3,883	86.00	5,200	– 5,240	131.00	6,800	– 6,840	211.00
325	– 375	7.00	2,325	– 2,375	47.00	3,883	– 3,917	87.00	5,240	– 5,280	133.00	6,840	– 6,880	213.00
375	– 425	8.00	2,375	– 2,425	48.00	3,917	– 3,950	88.00	5,280	– 5,320	135.00	6,880	– 6,920	215.00
425	– 475	9.00	2,425	– 2,475	49.00	3,950	– 3,983	89.00	5,320	– 5,360	137.00	6,920	– 6,960	217.00
475	– 525	10.00	2,475	– 2,525	50.00	3,983	– 4,017	90.00	5,360	– 5,400	139.00	6,960	– 7,000	219.00
525	– 575	11.00	2,525	– 2,575	51.00	4,017	– 4,050	91.00	5,400	– 5,440	141.00	7,000	– 7,040	221.00
575	– 625	12.00	2,575	– 2,625	52.00	4,050	– 4,083	92.00	5,440	– 5,480	143.00	7,040	– 7,080	223.00
625	– 675	13.00	2,625	– 2,675	53.00	4,083	– 4,117	93.00	5,480	– 5,520	145.00	7,080	– 7,120	225.00
675	– 725	14.00	2,675	– 2,725	54.00	4,117	– 4,150	94.00	5,520	– 5,560	147.00	7,120	– 7,160	227.00
725	– 775	15.00	2,725	– 2,775	55.00	4,150	– 4,183	95.00	5,560	– 5,600	149.00	7,160	– 7,200	229.00
775	– 825	16.00	2,775	– 2,825	56.00	4,183	– 4,217	96.00	5,600	– 5,640	151.00	7,200	– 7,240	231.00
825	– 875	17.00	2,825	– 2,875	57.00	4,217	– 4,250	97.00	5,640	– 5,680	153.00	7,240	– 7,280	233.00
875	– 925	18.00	2,875	– 2,925	58.00	4,250	– 4,283	98.00	5,680	– 5,720	155.00	7,280	– 7,320	235.00
925	– 975	19.00	2,925	– 2,975	59.00	4,283	– 4,317	99.00	5,720	– 5,760	157.00	7,320	– 7,360	237.00
975	– 1,025	20.00	2,975	– 3,025	60.00	4,317	– 4,350	100.00	5,760	– 5,800	159.00	7,360	– 7,400	239.00
1,025	– 1,075	21.00	3,025	– 3,050	61.00	4,350	– 4,383	101.00	5,800	– 5,840	161.00	7,400	– 7,440	241.00
1,075	– 1,125	22.00	3,050	– 3,083	62.00	4,383	– 4,417	102.00	5,840	– 5,880	163.00	7,440	– 7,480	243.00
1,125	– 1,175	23.00	3,083	– 3,117	63.00	4,417	– 4,450	103.00	5,880	– 5,920	165.00	7,480	– 7,520	245.00
1,175	– 1,225	24.00	3,117	– 3,150	64.00	4,450	– 4,483	104.00	5,920	– 5,960	167.00	7,520	– 7,560	247.00
1,225	– 1,275	25.00	3,150	– 3,183	65.00	4,483	– 4,517	105.00	5,960	– 6,000	169.00	7,560	– 7,600	249.00
1,275	– 1,325	26.00	3,183	– 3,217	66.00	4,517	– 4,550	106.00	6,000	– 6,040	171.00	7,600	– 7,640	251.00
1,325	– 1,375	27.00	3,217	– 3,250	67.00	4,550	– 4,583	107.00	6,040	– 6,080	173.00	7,640	– 7,680	253.00
1,375	– 1,425	28.00	3,250	– 3,283	68.00	4,583	– 4,617	108.00	6,080	– 6,120	175.00	7,680	– 7,720	255.00
1,425	– 1,475	29.00	3,283	– 3,317	69.00	4,617	– 4,650	109.00	6,120	– 6,160	177.00	7,720	– 7,760	257.00
1,475	– 1,525	30.00	3,317	– 3,350	70.00	4,650	– 4,683	110.00	6,160	– 6,200	179.00	7,760	– 7,800	259.00
1,525	– 1,575	31.00	3,350	– 3,383	71.00	4,683	– 4,717	111.00	6,200	– 6,240	181.00	7,800	– 7,840	261.00
1,575	– 1,625	32.00	3,383	– 3,417	72.00	4,717	– 4,750	112.00	6,240	– 6,280	183.00	7,840	– 7,880	263.00
1,625	– 1,675	33.00	3,417	– 3,450	73.00	4,750	– 4,783	113.00	6,280	– 6,320	185.00	7,880	– 7,920	265.00
1,675	– 1,725	34.00	3,450	– 3,483	74.00	4,783	– 4,817	114.00	6,320	– 6,360	187.00	7,920	– 7,960	267.00
1,725	– 1,775	35.00	3,483	– 3,517	75.00	4,817	– 4,850	115.00	6,360	– 6,400	189.00	7,960	– 8,000	269.00
1,775	– 1,825	36.00	3,517	– 3,550	76.00	4,850	– 4,883	116.00	6,400	– 6,440	191.00	8,000	– 8,040	271.00
1,825	– 1,875	37.00	3,550	– 3,583	77.00	4,883	– 4,917	117.00	6,440	– 6,480	193.00	8,040	– 8,080	273.00
1,875	– 1,925	38.00	3,583	– 3,617	78.00	4,917	– 4,950	118.00	6,480	– 6,520	195.00	8,080	– 8,120	275.00
1,925	– 1,975	39.00	3,617	– 3,650	79.00	4,950	– 4,983	119.00	6,520	– 6,560	197.00	8,120	– 8,160	277.00

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 8,160 –	\$ 8,200	279.00	\$ 10,720 –	\$ 10,760	407.00	\$ 13,280 –	\$ 13,320	535.00	\$ 15,840 –	\$ 15,880	663.00	\$ 18,217 –	\$ 18,252	791.00
8,200 –	8,240	281.00	10,760 –	10,800	409.00	13,320 –	13,360	537.00	15,880 –	15,920	665.00	18,252 –	18,287	793.00
8,240 –	8,280	283.00	10,800 –	10,840	411.00	13,360 –	13,400	539.00	15,920 –	15,960	667.00	18,287 –	18,322	795.00
8,280 –	8,320	285.00	10,840 –	10,880	413.00	13,400 –	13,440	541.00	15,960 –	16,000	669.00	18,322 –	18,357	797.00
8,320 –	8,360	287.00	10,880 –	10,920	415.00	13,440 –	13,480	543.00	16,000 –	16,040	671.00	18,357 –	18,391	799.00
8,360 –	8,400	289.00	10,920 –	10,960	417.00	13,480 –	13,520	545.00	16,040 –	16,080	673.00	18,391 –	18,426	801.00
8,400 –	8,440	291.00	10,960 –	11,000	419.00	13,520 –	13,560	547.00	16,080 –	16,120	675.00	18,426 –	18,461	803.00
8,440 –	8,480	293.00	11,000 –	11,040	421.00	13,560 –	13,600	549.00	16,120 –	16,160	677.00	18,461 –	18,496	805.00
8,480 –	8,520	295.00	11,040 –	11,080	423.00	13,600 –	13,640	551.00	16,160 –	16,200	679.00	18,496 –	18,530	807.00
8,520 –	8,560	297.00	11,080 –	11,120	425.00	13,640 –	13,680	553.00	16,200 –	16,240	681.00	18,530 –	18,565	809.00
8,560 –	8,600	299.00	11,120 –	11,160	427.00	13,680 –	13,720	555.00	16,240 –	16,280	683.00	18,565 –	18,600	811.00
8,600 –	8,640	301.00	11,160 –	11,200	429.00	13,720 –	13,760	557.00	16,280 –	16,320	685.00	18,600 –	18,635	813.00
8,640 –	8,680	303.00	11,200 –	11,240	431.00	13,760 –	13,800	559.00	16,320 –	16,360	687.00	18,635 –	18,670	815.00
8,680 –	8,720	305.00	11,240 –	11,280	433.00	13,800 –	13,840	561.00	16,360 –	16,400	689.00	18,670 –	18,704	817.00
8,720 –	8,760	307.00	11,280 –	11,320	435.00	13,840 –	13,880	563.00	16,400 –	16,440	691.00	18,704 –	18,739	819.00
8,760 –	8,800	309.00	11,320 –	11,360	437.00	13,880 –	13,920	565.00	16,440 –	16,480	693.00	18,739 –	18,774	821.00
8,800 –	8,840	311.00	11,360 –	11,400	439.00	13,920 –	13,960	567.00	16,480 –	16,520	695.00	18,774 –	18,809	823.00
8,840 –	8,880	313.00	11,400 –	11,440	441.00	13,960 –	14,000	569.00	16,520 –	16,560	697.00	18,809 –	18,843	825.00
8,880 –	8,920	315.00	11,440 –	11,480	443.00	14,000 –	14,040	571.00	16,560 –	16,600	699.00	18,843 –	18,878	827.00
8,920 –	8,960	317.00	11,480 –	11,520	445.00	14,040 –	14,080	573.00	16,600 –	16,640	701.00	18,878 –	18,913	829.00
8,960 –	9,000	319.00	11,520 –	11,560	447.00	14,080 –	14,120	575.00	16,640 –	16,680	703.00	18,913 –	18,948	831.00
9,000 –	9,040	321.00	11,560 –	11,600	449.00	14,120 –	14,160	577.00	16,680 –	16,720	705.00	18,948 –	18,983	833.00
9,040 –	9,080	323.00	11,600 –	11,640	451.00	14,160 –	14,200	579.00	16,720 –	16,760	707.00	18,983 –	19,017	835.00
9,080 –	9,120	325.00	11,640 –	11,680	453.00	14,200 –	14,240	581.00	16,760 –	16,800	709.00	19,017 –	19,052	837.00
9,120 –	9,160	327.00	11,680 –	11,720	455.00	14,240 –	14,280	583.00	16,800 –	16,840	711.00	19,052 –	19,087	839.00
9,160 –	9,200	329.00	11,720 –	11,760	457.00	14,280 –	14,320	585.00	16,840 –	16,880	713.00	19,087 –	19,122	841.00
9,200 –	9,240	331.00	11,760 –	11,800	459.00	14,320 –	14,360	587.00	16,880 –	16,920	715.00	19,122 –	19,157	843.00
9,240 –	9,280	333.00	11,800 –	11,840	461.00	14,360 –	14,400	589.00	16,920 –	16,960	717.00	19,157 –	19,191	845.00
9,280 –	9,320	335.00	11,840 –	11,880	463.00	14,400 –	14,440	591.00	16,960 –	17,000	719.00	19,191 –	19,226	847.00
9,320 –	9,360	337.00	11,880 –	11,920	465.00	14,440 –	14,480	593.00	17,000 –	17,035	721.00	19,226 –	19,261	849.00
9,360 –	9,400	339.00	11,920 –	11,960	467.00	14,480 –	14,520	595.00	17,035 –	17,070	723.00	19,261 –	19,296	851.00
9,400 –	9,440	341.00	11,960 –	12,000	469.00	14,520 –	14,560	597.00	17,070 –	17,104	725.00	19,296 –	19,330	853.00
9,440 –	9,480	343.00	12,000 –	12,040	471.00	14,560 –	14,600	599.00	17,104 –	17,139	727.00	19,330 –	19,365	855.00
9,480 –	9,520	345.00	12,040 –	12,080	473.00	14,600 –	14,640	601.00	17,139 –	17,174	729.00	19,365 –	19,400	857.00
9,520 –	9,560	347.00	12,080 –	12,120	475.00	14,640 –	14,680	603.00	17,174 –	17,209	731.00	19,400 –	19,435	859.00
9,560 –	9,600	349.00	12,120 –	12,160	477.00	14,680 –	14,720	605.00	17,209 –	17,243	733.00	19,435 –	19,470	861.00
9,600 –	9,640	351.00	12,160 –	12,200	479.00	14,720 –	14,760	607.00	17,243 –	17,278	735.00	19,470 –	19,504	863.00
9,640 –	9,680	353.00	12,200 –	12,240	481.00	14,760 –	14,800	609.00	17,278 –	17,313	737.00	19,504 –	19,539	865.00
9,680 –	9,720	355.00	12,240 –	12,280	483.00	14,800 –	14,840	611.00	17,313 –	17,348	739.00	19,539 –	19,574	867.00
9,720 –	9,760	357.00	12,280 –	12,320	485.00	14,840 –	14,880	613.00	17,348 –	17,383	741.00	19,574 –	19,609	869.00
9,760 –	9,800	359.00	12,320 –	12,360	487.00	14,880 –	14,920	615.00	17,383 –	17,417	743.00	19,609 –	19,643	871.00
9,800 –	9,840	361.00	12,360 –	12,400	489.00	14,920 –	14,960	617.00	17,417 –	17,452	745.00	19,643 –	19,678	873.00
9,840 –	9,880	363.00	12,400 –	12,440	491.00	14,960 –	15,000	619.00	17,452 –	17,487	747.00	19,678 –	19,713	875.00
9,880 –	9,920	365.00	12,440 –	12,480	493.00	15,000 –	15,040	621.00	17,487 –	17,522	749.00	19,713 –	19,748	877.00
9,920 –	9,960	367.00	12,480 –	12,520	495.00	15,040 –	15,080	623.00	17,522 –	17,557	751.00	19,748 –	19,783	879.00
9,960 –	10,000	369.00	12,520 –	12,560	497.00	15,080 –	15,120	625.00	17,557 –	17,591	753.00	19,783 –	19,817	881.00
10,000 –	10,040	371.00	12,560 –	12,600	499.00	15,120 –	15,160	627.00	17,591 –	17,626	755.00	19,817 –	19,852	883.00
10,040 –	10,080	373.00	12,600 –	12,640	501.00	15,160 –	15,200	629.00	17,626 –	17,661	757.00	19,852 –	19,887	885.00
10,080 –	10,120	375.00	12,640 –	12,680	503.00	15,200 –	15,240	631.00	17,661 –	17,696	759.00	19,887 –	19,922	887.00
10,120 –	10,160	377.00	12,680 –	12,720	505.00	15,240 –	15,280	633.00	17,696 –	17,730	761.00	19,922 –	19,957	889.00
10,160 –	10,200	379.00	12,720 –	12,760	507.00	15,280 –	15,320	635.00	17,730 –	17,765	763.00	19,957 –	19,991	891.00
10,200 –	10,240	381.00	12,760 –	12,800	509.00	15,320 –	15,360	637.00	17,765 –	17,800	765.00	19,991 –	20,026	893.00
10,240 –	10,280	383.00	12,800 –	12,840	511.00	15,360 –	15,400	639.00	17,800 –	17,835	767.00	20,026 –	20,061	895.00
10,280 –	10,320	385.00	12,840 –	12,880	513.00	15,400 –	15,440	641.00	17,835 –	17,870	769.00	20,061 –	20,096	897.00
10,320 –	10,360	387.00	12,880 –	12,920	515.00	15,440 –	15,480	643.00	17,870 –	17,904	771.00	20,096 –	20,130	899.00
10,360 –	10,400	389.00	12,920 –	12,960	517.00	15,480 –	15,520	645.00	17,904 –	17,939	773.00	20,130 –	20,165	901.00
10,400 –	10,440	391.00	12,960 –	13,000	519.00	15,520 –	15,560	647.00	17,939 –	17,974	775.00	20,165 –	20,200	903.00
10,440 –	10,480	393.00	13,000 –	13,040										

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 20,443 – \$ 20,478	20,478 – 20,513	\$ 919.00	\$ 22,670 – \$ 22,704	22,704 – 22,739	\$ 1,047.00	\$ 24,896 – \$ 24,930	24,930 – 24,965	\$ 1,175.00	\$ 27,122 – \$ 27,157	27,157 – 27,191	\$ 1,303.00	\$ 29,348 – \$ 29,383	29,383 – 29,417	\$ 1,431.00
20,478 – 20,513	20,513 – 20,548	921.00	22,704 – 22,739	22,739 – 22,774	1,049.00	24,930 – 24,965	24,965 – 25,000	1,177.00	27,157 – 27,191	27,191 – 27,226	1,305.00	29,383 – 29,417	29,417 – 29,452	1,433.00
20,513 – 20,548	20,548 – 20,583	923.00	22,739 – 22,774	22,774 – 22,809	1,051.00	24,965 – 25,000	25,000 – 25,035	1,179.00	27,191 – 27,226	27,226 – 27,261	1,307.00	29,417 – 29,452	29,452 – 29,487	1,435.00
20,548 – 20,583		925.00	22,774 – 22,809		1,053.00	25,000 – 25,035		1,181.00	27,226 – 27,261		1,309.00	29,452 – 29,487		1,437.00
20,583 – 20,617	20,617 – 20,652	927.00	22,809 – 22,843	22,843 – 22,878	1,055.00	25,035 – 25,070	25,070 – 25,104	1,183.00	27,261 – 27,296	27,296 – 27,330	1,311.00	29,487 – 29,522	29,522 – 29,557	1,439.00
20,617 – 20,652	20,652 – 20,687	929.00	22,843 – 22,878	22,878 – 22,913	1,057.00	25,070 – 25,104	25,104 – 25,139	1,185.00	27,296 – 27,330	27,330 – 27,365	1,313.00	29,522 – 29,557	29,557 – 29,591	1,441.00
20,652 – 20,687	20,687 – 20,722	931.00	22,878 – 22,913	22,913 – 22,948	1,059.00	25,104 – 25,139	25,139 – 25,174	1,187.00	27,330 – 27,365	27,365 – 27,400	1,315.00	29,557 – 29,591	29,591 – 29,626	1,443.00
20,687 – 20,722		933.00	22,913 – 22,948		1,061.00	25,139 – 25,174		1,189.00	27,365 – 27,400		1,317.00	29,591 – 29,626		1,445.00
20,722 – 20,757	20,757 – 20,791	935.00	22,948 – 22,983	22,983 – 23,017	1,063.00	25,174 – 25,209	25,209 – 25,243	1,191.00	27,400 – 27,435	27,435 – 27,470	1,319.00	29,626 – 29,661	29,661 – 29,696	1,447.00
20,757 – 20,791	20,791 – 20,826	937.00	22,983 – 23,017	23,017 – 23,052	1,065.00	25,209 – 25,243	25,243 – 25,278	1,193.00	27,435 – 27,470	27,470 – 27,504	1,321.00	29,661 – 29,696	29,696 – 29,730	1,449.00
20,791 – 20,826	20,826 – 20,861	939.00	23,017 – 23,052	23,052 – 23,087	1,067.00	25,243 – 25,278	25,278 – 25,313	1,195.00	27,470 – 27,504	27,504 – 27,539	1,323.00	29,696 – 29,730	29,730 – 29,765	1,451.00
20,826 – 20,861		941.00	23,052 – 23,087		1,069.00	25,278 – 25,313		1,197.00	27,504 – 27,539		1,325.00	29,730 – 29,765		1,453.00
20,861 – 20,896	20,896 – 20,930	943.00	23,087 – 23,122	23,122 – 23,157	1,071.00	25,313 – 25,348	25,348 – 25,383	1,199.00	27,539 – 27,574	27,574 – 27,609	1,327.00	29,765 – 29,800	29,800 – 29,835	1,455.00
20,896 – 20,930	20,930 – 20,965	945.00	23,122 – 23,157	23,157 – 23,191	1,073.00	25,348 – 25,383	25,383 – 25,417	1,201.00	27,574 – 27,609	27,609 – 27,643	1,329.00	29,800 – 29,835	29,835 – 29,870	1,457.00
20,930 – 20,965	20,965 – 21,000	947.00	23,157 – 23,191	23,191 – 23,226	1,075.00	25,383 – 25,417	25,417 – 25,452	1,203.00	27,609 – 27,643	27,643 – 27,678	1,331.00	29,835 – 29,870	29,870 – 29,904	1,459.00
20,965 – 21,000		949.00	23,191 – 23,226		1,077.00	25,417 – 25,452		1,205.00	27,643 – 27,678		1,333.00	29,870 – 29,904		1,461.00
21,000 – 21,035	21,035 – 21,070	951.00	23,226 – 23,261	23,261 – 23,296	1,079.00	25,452 – 25,487	25,487 – 25,522	1,207.00	27,678 – 27,713	27,713 – 27,748	1,335.00	29,904 – 29,939	29,939 – 29,974	1,463.00
21,035 – 21,070	21,070 – 21,104	953.00	23,261 – 23,296	23,296 – 23,330	1,081.00	25,487 – 25,522	25,522 – 25,557	1,209.00	27,713 – 27,748	27,748 – 27,783	1,337.00	29,939 – 29,974	29,974 – 30,009	1,465.00
21,070 – 21,104	21,104 – 21,139	955.00	23,296 – 23,330	23,330 – 23,365	1,083.00	25,522 – 25,557	25,557 – 25,591	1,211.00	27,748 – 27,783	27,783 – 27,817	1,339.00	29,974 – 30,009	30,009 – 30,043	1,467.00
21,104 – 21,139		957.00	23,330 – 23,365		1,085.00	25,557 – 25,591		1,213.00	27,783 – 27,817		1,341.00	30,009 – 30,043		1,469.00
21,139 – 21,174	21,174 – 21,209	959.00	23,365 – 23,400	23,400 – 23,435	1,087.00	25,591 – 25,626	25,626 – 25,661	1,215.00	27,817 – 27,852	27,852 – 27,887	1,343.00	30,043 – 30,078	30,078 – 30,113	1,471.00
21,174 – 21,209	21,209 – 21,243	961.00	23,400 – 23,435	23,435 – 23,470	1,089.00	25,626 – 25,661	25,661 – 25,696	1,217.00	27,852 – 27,887	27,887 – 27,922	1,345.00	30,078 – 30,113	30,113 – 30,148	1,473.00
21,209 – 21,243	21,243 – 21,278	963.00	23,435 – 23,470	23,470 – 23,504	1,091.00	25,661 – 25,696	25,696 – 25,730	1,219.00	27,887 – 27,922	27,922 – 27,957	1,347.00	30,113 – 30,148	30,148 – 30,183	1,475.00
21,243 – 21,278		965.00	23,470 – 23,504		1,093.00	25,696 – 25,730		1,221.00	27,922 – 27,957		1,349.00	30,148 – 30,183		1,477.00
21,278 – 21,313	21,313 – 21,348	967.00	23,504 – 23,539	23,539 – 23,574	1,095.00	25,730 – 25,765	25,765 – 25,800	1,223.00	27,957 – 27,991	27,991 – 28,026	1,351.00	30,183 – 30,217	30,217 – 30,252	1,479.00
21,313 – 21,348	21,348 – 21,383	969.00	23,539 – 23,574	23,574 – 23,609	1,097.00	25,765 – 25,800	25,800 – 25,835	1,225.00	27,991 – 28,026	28,026 – 28,061	1,353.00	30,217 – 30,252	30,252 – 30,287	1,481.00
21,348 – 21,383	21,383 – 21,417	971.00	23,574 – 23,609	23,609 – 23,643	1,099.00	25,800 – 25,835	25,835 – 25,870	1,227.00	28,026 – 28,061	28,061 – 28,096	1,355.00	30,252 – 30,287	30,287 – 30,322	1,483.00
21,383 – 21,417		973.00	23,609 – 23,643		1,101.00	25,835 – 25,870		1,229.00	28,061 – 28,096		1,357.00	30,287 – 30,322		1,485.00
21,417 – 21,452	21,452 – 21,487	975.00	23,643 – 23,678	23,678 – 23,713	1,103.00	25,870 – 25,904	25,904 – 25,939	1,231.00	28,096 – 28,130	28,130 – 28,165	1,359.00	30,322 – 30,357	30,357 – 30,391	1,487.00
21,452 – 21,487	21,487 – 21,522	977.00	23,678 – 23,713	23,713 – 23,748	1,105.00	25,904 – 25,939	25,939 – 25,974	1,233.00	28,130 – 28,165	28,165 – 28,200	1,361.00	30,357 – 30,391	30,391 – 30,426	1,489.00
21,487 – 21,522	21,522 – 21,557	979.00	23,713 – 23,748	23,748 – 23,783	1,107.00	25,939 – 25,974	25,974 – 26,009	1,235.00	28,165 – 28,200	28,200 – 28,235	1,363.00	30,391 – 30,426	30,426 – 30,461	1,491.00
21,522 – 21,557		981.00	23,748 – 23,783		1,109.00	25,974 – 26,009		1,237.00	28,200 – 28,235		1,365.00	30,426 – 30,461		1,493.00
21,557 – 21,591	21,591 – 21,626	983.00	23,783 – 23,817	23,817 – 23,852	1,111.00	26,009 – 26,043	26,043 – 26,078	1,239.00	28,235 – 28,270	28,270 – 28,304	1,367.00	30,461 – 30,496	30,496 – 30,530	1,495.00
21,591 – 21,626	21,626 – 21,661	985.00	23,817 – 23,852	23,852 – 23,887	1,113.00	26,043 – 26,078	26,078 – 26,113	1,241.00	28,270 – 28,304	28,304 – 28,339	1,369.00	30,496 – 30,530	30,530 – 30,565	1,497.00
21,626 – 21,661	21,661 – 21,696	987.00	23,852 – 23,887	23,887 – 23,922	1,115.00	26,078 – 26,113	26,113 – 26,148	1,243.00	28,304 – 28,339	28,339 – 28,374	1,371.00	30,530 – 30,565	30,565 – 30,600	1,499.00
21,661 – 21,696		989.00	23,887 – 23,922		1,117.00	26,113 – 26,148		1,245.00	28,339 – 28,374		1,373.00	30,565 – 30,600		1,501.00
21,696 – 21,730	21,730 – 21,765	991.00	23,922 – 23,957	23,957 – 23,991	1,119.00	26,148 – 26,183	26,183 – 26,217	1,247.00	28,374 – 28,409	28,409 – 28,443	1,375.00	30,600 – 30,635	30,635 – 30,670	1,503.00
21,730 – 21,765	21,765 – 21,800	993.00	23,957 – 23,991	23,991 – 24,026	1,121.00	26,183 – 26,217	26,217 – 26,252	1,249.00	28,409 – 28,443	28,443 – 28,478	1,377.00	30,635 – 30,670	30,670 – 30,704	1,505.00
21,765 – 21,800	21,800 – 21,835	995.00	23,991 – 24,026	24,026 – 24,061	1,123.00	26,217 – 26,252	26,252 – 26,287	1,251.00	28,443 – 28,478	28,478 – 28,513	1,379.00	30,670 – 30,704	30,704 – 30,739	1,507.00
21,800 – 21,835		997.00	24,026 – 24,061		1,125.00	26,252 – 26,287		1,253.00	28,478 – 28,513		1,381.00	30,704 – 30,739		1,509.00
21,835 – 21,870	21,870 – 21,904	999.00	24,061 – 24,096	24,096 – 24,130	1,127.00	26,287 – 26,322	26,322 – 26,357	1,255.00	28,513 – 28,548	28,548 – 28,583	1,383.00	30,739 – 30,774	30,774 – 30,809	1,511.00
21,870 – 21,904	21,904 – 21,939	1,001.00	24,096 – 24,130	24,130 – 24,165	1,129.00	26,322 – 26,357	26,357 – 26,391	1,257.00	28,548 – 28,583	28,583 – 28,617	1,385.00	30,809 – 30,843	30,843 – 30,878	1,513.00
21,904 – 21,939	21,939 – 21,974	1,003.00	24,130 – 24,165	24,165 – 24,200	1,131.00	26,357 – 26,391	26,391 – 26,426	1,259.00	28,583 – 28,617	28,617 – 28,652	1,387.00	30,843 – 30,878	30,878 – 30,913	1,515.00
21,939 – 21,974		1,005.00	24,165 – 24,200		1,133.00	26,391 – 26,426		1,261.00	28,617 – 28,652		1,389.00	30,843 – 30,878		1,517.00
21,974 – 22,009	22,009 – 22,043	1,007.00	24,200 – 24,235	24,235 – 24,270	1,135.00	26,426 – 26,461	26,461 – 26,496	1,263.00	28,652 – 28,687	28,687 – 28,722	1,391.00	30,878 – 30,913	30,913 – 30,948	1,519.00
22,009 – 22,043	22,043 – 22,078	1,009.00	24,235 – 24,270	24,270 – 24,304	1,137.00	26,461 – 26,496	26,496 – 26,530	1,265.00	28,687 – 28,722	28,722 – 28,757	1,393.00	30,913 – 30,948	30,948 – 30,983	1,521.00
22,043 – 22,078	22,078 – 22,113	1,011.00	24,270 – 24,304	24,304 – 24,339	1,139.00	26,496 – 26,530	26,530 – 26,565	1,267.00	28,722 – 28,757	28,757 – 28,791	1,395.00	30,94		

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 31,574 – \$ 31,609	31,609 – 31,643	\$ 1,559.00	\$ 33,800 – \$ 33,835	33,835 – 33,870	\$ 1,687.00	\$ 36,026 – \$ 36,061	36,061 – 36,096	\$ 1,815.00	\$ 38,252 – \$ 38,287	38,287 – 38,322	\$ 1,943.00	\$ 40,478 – \$ 40,513	40,513 – 40,548	\$ 2,071.00
31,609 – 31,643	31,643 – 31,678	1,561.00	33,835 – 33,870	33,870 – 33,904	1,689.00	36,061 – 36,096	36,096 – 36,130	1,817.00	38,287 – 38,322	38,322 – 38,357	1,945.00	40,513 – 40,548	40,548 – 40,583	2,073.00
31,643 – 31,678	31,678 – 31,713	1,563.00	33,904 – 33,939		1,691.00	36,130 – 36,165		1,819.00	38,357 – 38,391		1,947.00	40,583 – 40,617		2,075.00
31,678 – 31,713		1,565.00			1,693.00			1,821.00			1,949.00			2,077.00
31,713 – 31,748	31,748 – 31,783	1,567.00	33,939 – 33,974	33,974 – 34,009	1,695.00	36,165 – 36,200	36,200 – 36,235	1,823.00	38,391 – 38,426	38,426 – 38,461	1,951.00	40,617 – 40,652	40,652 – 40,687	2,079.00
31,748 – 31,783	31,783 – 31,817	1,569.00	33,974 – 34,009	34,009 – 34,043	1,697.00	36,200 – 36,235	36,235 – 36,270	1,825.00	38,426 – 38,461	38,461 – 38,496	1,953.00	40,652 – 40,687	40,687 – 40,722	2,081.00
31,783 – 31,817	31,817 – 31,852	1,571.00	34,009 – 34,043	34,043 – 34,078	1,699.00	36,235 – 36,270	36,270 – 36,304	1,827.00	38,461 – 38,496	38,496 – 38,530	1,955.00	40,687 – 40,722	40,722 – 40,757	2,083.00
31,817 – 31,852		1,573.00	34,043 – 34,078		1,701.00	36,270 – 36,304		1,829.00			1,957.00	40,722 – 40,757		2,085.00
31,852 – 31,887	31,887 – 31,922	1,575.00	34,078 – 34,113	34,113 – 34,148	1,703.00	36,304 – 36,339	36,339 – 36,374	1,831.00	38,530 – 38,565	38,565 – 38,600	1,959.00	40,757 – 40,791	40,791 – 40,826	2,087.00
31,887 – 31,922	31,922 – 31,957	1,577.00	34,113 – 34,148	34,148 – 34,183	1,705.00	36,339 – 36,374	36,374 – 36,409	1,833.00	38,565 – 38,600	38,600 – 38,635	1,961.00	40,791 – 40,826	40,826 – 40,861	2,089.00
31,922 – 31,957	31,957 – 31,991	1,579.00	34,183 – 34,217	34,217 – 34,252	1,707.00	36,374 – 36,409	36,409 – 36,443	1,835.00	38,600 – 38,635	38,635 – 38,670	1,963.00	40,826 – 40,861	40,861 – 40,896	2,091.00
31,957 – 31,991		1,581.00	34,183 – 34,217		1,709.00	36,409 – 36,443		1,837.00			1,965.00	40,861 – 40,896		2,093.00
31,991 – 32,026	32,026 – 32,061	1,583.00	34,217 – 34,252	34,252 – 34,287	1,711.00	36,443 – 36,478	36,478 – 36,513	1,839.00	38,670 – 38,704	38,704 – 38,739	1,967.00	40,896 – 40,930	40,930 – 40,965	2,095.00
32,026 – 32,061	32,061 – 32,096	1,585.00	34,252 – 34,287	34,287 – 34,322	1,713.00	36,478 – 36,513	36,513 – 36,548	1,841.00	38,704 – 38,739	38,739 – 38,774	1,969.00	40,930 – 40,965	40,965 – 41,000	2,097.00
32,061 – 32,096	32,096 – 32,130	1,587.00	34,287 – 34,322	34,322 – 34,357	1,715.00	36,513 – 36,548	36,548 – 36,583	1,843.00	38,739 – 38,774	38,774 – 38,809	1,971.00	40,965 – 41,000	41,000 – 41,035	2,099.00
32,096 – 32,130		1,589.00	34,322 – 34,357		1,717.00	36,548 – 36,583		1,845.00			1,973.00	41,000 – 41,035		2,101.00
32,130 – 32,165	32,165 – 32,200	1,591.00	34,357 – 34,391	34,391 – 34,426	1,719.00	36,583 – 36,617	36,617 – 36,652	1,847.00	38,809 – 38,843	38,843 – 38,878	1,975.00	41,035 – 41,070	41,070 – 41,104	2,103.00
32,165 – 32,200	32,200 – 32,235	1,593.00	34,391 – 34,426	34,426 – 34,461	1,721.00	36,617 – 36,652	36,652 – 36,687	1,849.00	38,843 – 38,878	38,878 – 38,913	1,977.00	41,070 – 41,104	41,104 – 41,139	2,105.00
32,200 – 32,235	32,235 – 32,270	1,595.00	34,426 – 34,461	34,461 – 34,496	1,723.00	36,652 – 36,687	36,687 – 36,722	1,851.00	38,878 – 38,913	38,913 – 38,948	1,979.00	41,104 – 41,139	41,139 – 41,174	2,107.00
32,235 – 32,270		1,597.00	34,461 – 34,496		1,725.00	36,687 – 36,722		1,853.00			1,981.00	41,139 – 41,174		2,109.00
32,270 – 32,304	32,304 – 32,339	1,599.00	34,496 – 34,530	34,530 – 34,565	1,727.00	36,722 – 36,757	36,757 – 36,791	1,855.00	38,948 – 38,983	38,983 – 39,017	1,983.00	41,174 – 41,209	41,209 – 41,243	2,111.00
32,304 – 32,339	32,339 – 32,374	1,601.00	34,530 – 34,565	34,565 – 34,600	1,729.00	36,757 – 36,791	36,791 – 36,826	1,857.00	39,017 – 39,052	39,052 – 39,087	1,985.00	41,209 – 41,243	41,243 – 41,278	2,113.00
32,339 – 32,374	32,374 – 32,409	1,603.00	34,565 – 34,600	34,600 – 34,635	1,731.00	36,791 – 36,826	36,826 – 36,861	1,859.00	39,017 – 39,052	39,052 – 39,087	1,987.00	41,243 – 41,278	41,278 – 41,313	2,115.00
32,374 – 32,409		1,605.00	34,600 – 34,635		1,733.00	36,826 – 36,861		1,861.00			1,989.00	41,278 – 41,313		2,117.00
32,409 – 32,443	32,443 – 32,478	1,607.00	34,635 – 34,670	34,670 – 34,704	1,735.00	36,861 – 36,896	36,896 – 36,930	1,863.00	39,087 – 39,122	39,122 – 39,157	1,991.00	41,313 – 41,348	41,348 – 41,383	2,119.00
32,443 – 32,478	32,478 – 32,513	1,609.00	34,670 – 34,704	34,704 – 34,739	1,737.00	36,896 – 36,930	36,930 – 36,965	1,865.00	39,122 – 39,157	39,157 – 39,191	1,993.00	41,348 – 41,383	41,383 – 41,417	2,121.00
32,478 – 32,513	32,513 – 32,548	1,611.00	34,704 – 34,739	34,739 – 34,774	1,739.00	36,930 – 36,965	36,965 – 37,000	1,867.00	39,157 – 39,191	39,191 – 39,226	1,995.00	41,383 – 41,417	41,417 – 41,452	2,123.00
32,513 – 32,548		1,613.00	34,739 – 34,774		1,741.00	36,965 – 37,000		1,869.00			1,997.00	41,417 – 41,452		2,125.00
32,548 – 32,583	32,583 – 32,617	1,615.00	34,774 – 34,809	34,809 – 34,843	1,743.00	37,000 – 37,035	37,035 – 37,070	1,871.00	39,226 – 39,261	39,261 – 39,296	1,999.00	41,452 – 41,487	41,487 – 41,522	2,127.00
32,583 – 32,617	32,617 – 32,652	1,617.00	34,809 – 34,843	34,843 – 34,878	1,745.00	37,035 – 37,070	37,070 – 37,104	1,873.00	39,261 – 39,296	39,296 – 39,330	2,001.00	41,487 – 41,522	41,522 – 41,557	2,129.00
32,617 – 32,652	32,652 – 32,687	1,619.00	34,843 – 34,878	34,878 – 34,913	1,747.00	37,070 – 37,104	37,104 – 37,139	1,875.00	39,296 – 39,330	39,330 – 39,365	2,003.00	41,522 – 41,557	41,557 – 41,591	2,131.00
32,652 – 32,687		1,621.00	34,878 – 34,913		1,749.00	37,104 – 37,139		1,877.00			2,005.00	41,557 – 41,591		2,133.00
32,687 – 32,722	32,722 – 32,757	1,623.00	34,913 – 34,948	34,948 – 34,983	1,751.00	37,139 – 37,174	37,174 – 37,209	1,879.00	39,365 – 39,400	39,400 – 39,435	2,007.00	41,591 – 41,626	41,626 – 41,661	2,135.00
32,722 – 32,757	32,757 – 32,791	1,625.00	34,948 – 34,983	34,983 – 35,017	1,753.00	37,174 – 37,209	37,209 – 37,243	1,881.00	39,400 – 39,435	39,435 – 39,470	2,009.00	41,626 – 41,661	41,661 – 41,696	2,137.00
32,757 – 32,791	32,791 – 32,826	1,627.00	34,983 – 35,017	35,017 – 35,052	1,755.00	37,209 – 37,243	37,243 – 37,278	1,883.00	39,435 – 39,470	39,470 – 39,504	2,011.00	41,661 – 41,696	41,696 – 41,730	2,139.00
32,791 – 32,826		1,629.00	35,017 – 35,052		1,757.00	37,243 – 37,278		1,885.00			2,013.00	41,696 – 41,730		2,141.00
32,826 – 32,861	32,861 – 32,896	1,631.00	35,052 – 35,087	35,087 – 35,122	1,759.00	37,278 – 37,313	37,313 – 37,348	1,887.00	39,504 – 39,539	39,539 – 39,574	2,015.00	41,730 – 41,765	41,765 – 41,800	2,143.00
32,861 – 32,896	32,896 – 32,930	1,633.00	35,087 – 35,122	35,122 – 35,157	1,761.00	37,313 – 37,348	37,348 – 37,383	1,889.00	39,539 – 39,574	39,574 – 39,609	2,017.00	41,765 – 41,800	41,800 – 41,835	2,145.00
32,896 – 32,930	32,930 – 32,965	1,635.00	35,122 – 35,157	35,157 – 35,191	1,763.00	37,348 – 37,383	37,383 – 37,417	1,891.00	39,574 – 39,609	39,609 – 39,643	2,019.00	41,800 – 41,835	41,835 – 41,870	2,147.00
32,930 – 32,965		1,637.00	35,157 – 35,191		1,765.00	37,383 – 37,417		1,893.00			2,021.00	41,835 – 41,870		2,149.00
32,965 – 33,000	33,000 – 33,035	1,639.00	35,191 – 35,226	35,226 – 35,261	1,767.00	37,417 – 37,452	37,452 – 37,487	1,895.00	39,643 – 39,678	39,678 – 39,713	2,023.00	41,870 – 41,904	41,904 – 41,939	2,151.00
33,000 – 33,035	33,035 – 33,070	1,641.00	35,226 – 35,261	35,261 – 35,296	1,769.00	37,452 – 37,487	37,487 – 37,522	1,897.00	39,678 – 39,713	39,713 – 39,748	2,025.00	41,904 – 41,939	41,939 – 41,974	2,153.00
33,035 – 33,070	33,070 – 33,104	1,643.00	35,261 – 35,296	35,296 – 35,330	1,771.00	37,487 – 37,522	37,522 – 37,557	1,899.00	39,713 – 39,748	39,748 – 39,783	2,027.00	41,939 – 41,974	41,974 – 42,009	2,155.00
33,070 – 33,104		1,645.00	35,296 – 35,330		1,773.00	37,522 – 37,557		1,901.00			2,029.00	41,974 – 42,009		2,157.00
33,104 – 33,139	33,139 – 33,174	1,647.00	35,330 – 35,365	35,365 – 35,400	1,775.00	37,557 – 37,591	37,591 –							

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 42,704 – \$	42,739	\$ 2,199.00	\$ 44,930 – \$	44,965	\$ 2,327.00	\$ 47,157 – \$	47,191	\$ 2,455.00	\$ 49,383 – \$	49,417	\$ 2,583.00	\$ 51,609 – \$	51,643	\$ 2,711.00
42,739 –	42,774	2,201.00	44,965 –	45,000	2,329.00	47,191 –	47,226	2,457.00	49,417 –	49,452	2,585.00	51,643 –	51,678	2,713.00
42,774 –	42,809	2,203.00	45,000 –	45,035	2,331.00	47,226 –	47,261	2,459.00	49,452 –	49,487	2,587.00	51,678 –	51,713	2,715.00
42,809 –	42,843	2,205.00	45,035 –	45,070	2,333.00	47,261 –	47,296	2,461.00	49,487 –	49,522	2,589.00	51,713 –	51,748	2,717.00
42,843 –	42,878	2,207.00	45,070 –	45,104	2,335.00	47,296 –	47,330	2,463.00	49,522 –	49,557	2,591.00	51,748 –	51,783	2,719.00
42,878 –	42,913	2,209.00	45,104 –	45,139	2,337.00	47,330 –	47,365	2,465.00	49,557 –	49,591	2,593.00	51,783 –	51,817	2,721.00
42,913 –	42,948	2,211.00	45,139 –	45,174	2,339.00	47,365 –	47,400	2,467.00	49,591 –	49,626	2,595.00	51,817 –	51,852	2,723.00
42,948 –	42,983	2,213.00	45,174 –	45,209	2,341.00	47,400 –	47,435	2,469.00	49,626 –	49,661	2,597.00	51,852 –	51,887	2,725.00
42,983 –	43,017	2,215.00	45,209 –	45,243	2,343.00	47,435 –	47,470	2,471.00	49,661 –	49,696	2,599.00	51,887 –	51,922	2,727.00
43,017 –	43,052	2,217.00	45,243 –	45,278	2,345.00	47,470 –	47,504	2,473.00	49,696 –	49,730	2,601.00	51,922 –	51,957	2,729.00
43,052 –	43,087	2,219.00	45,278 –	45,313	2,347.00	47,504 –	47,539	2,475.00	49,730 –	49,765	2,603.00	51,957 –	51,991	2,731.00
43,087 –	43,122	2,221.00	45,313 –	45,348	2,349.00	47,539 –	47,574	2,477.00	49,765 –	49,800	2,605.00	51,991 –	52,026	2,733.00
43,122 –	43,157	2,223.00	45,348 –	45,383	2,351.00	47,574 –	47,609	2,479.00	49,800 –	49,835	2,607.00	52,026 –	52,061	2,735.00
43,157 –	43,191	2,225.00	45,383 –	45,417	2,353.00	47,609 –	47,643	2,481.00	49,835 –	49,870	2,609.00	52,061 –	52,096	2,737.00
43,191 –	43,226	2,227.00	45,417 –	45,452	2,355.00	47,643 –	47,678	2,483.00	49,870 –	49,904	2,611.00	52,096 –	52,130	2,739.00
43,226 –	43,261	2,229.00	45,452 –	45,487	2,357.00	47,678 –	47,713	2,485.00	49,904 –	49,939	2,613.00	52,130 –	52,165	2,741.00
43,261 –	43,296	2,231.00	45,487 –	45,522	2,359.00	47,713 –	47,748	2,487.00	49,939 –	49,974	2,615.00	52,165 –	52,200	2,743.00
43,296 –	43,330	2,233.00	45,522 –	45,557	2,361.00	47,748 –	47,783	2,489.00	49,974 –	50,009	2,617.00	52,200 –	52,235	2,745.00
43,330 –	43,365	2,235.00	45,557 –	45,591	2,363.00	47,783 –	47,817	2,491.00	50,009 –	50,043	2,619.00	52,235 –	52,270	2,747.00
43,365 –	43,400	2,237.00	45,591 –	45,626	2,365.00	47,817 –	47,852	2,493.00	50,043 –	50,078	2,621.00	52,270 –	52,304	2,749.00
43,400 –	43,435	2,239.00	45,626 –	45,661	2,367.00	47,852 –	47,887	2,495.00	50,078 –	50,113	2,623.00	52,304 –	52,339	2,751.00
43,435 –	43,470	2,241.00	45,661 –	45,696	2,369.00	47,887 –	47,922	2,497.00	50,113 –	50,148	2,625.00	52,339 –	52,374	2,753.00
43,470 –	43,504	2,243.00	45,696 –	45,730	2,371.00	47,922 –	47,957	2,499.00	50,148 –	50,183	2,627.00	52,374 –	52,409	2,755.00
43,504 –	43,539	2,245.00	45,730 –	45,765	2,373.00	47,957 –	47,991	2,501.00	50,183 –	50,217	2,629.00	52,409 –	52,443	2,757.00
43,539 –	43,574	2,247.00	45,765 –	45,800	2,375.00	47,991 –	48,026	2,503.00	50,217 –	50,252	2,631.00	52,443 –	52,478	2,759.00
43,574 –	43,609	2,249.00	45,800 –	45,835	2,377.00	48,026 –	48,061	2,505.00	50,252 –	50,287	2,633.00	52,478 –	52,513	2,761.00
43,609 –	43,643	2,251.00	45,835 –	45,870	2,379.00	48,061 –	48,096	2,507.00	50,287 –	50,322	2,635.00	52,513 –	52,548	2,763.00
43,643 –	43,678	2,253.00	45,870 –	45,904	2,381.00	48,096 –	48,130	2,509.00	50,322 –	50,357	2,637.00	52,548 –	52,583	2,765.00
43,678 –	43,713	2,255.00	45,904 –	45,939	2,383.00	48,130 –	48,165	2,511.00	50,357 –	50,391	2,639.00	52,583 –	52,617	2,767.00
43,713 –	43,748	2,257.00	45,939 –	45,974	2,385.00	48,165 –	48,200	2,513.00	50,391 –	50,426	2,641.00	52,617 –	52,652	2,769.00
43,748 –	43,783	2,259.00	45,974 –	46,009	2,387.00	48,200 –	48,235	2,515.00	50,426 –	50,461	2,643.00	52,652 –	52,687	2,771.00
43,783 –	43,817	2,261.00	46,009 –	46,043	2,389.00	48,235 –	48,270	2,517.00	50,461 –	50,496	2,645.00	52,687 –	52,722	2,773.00
43,817 –	43,852	2,263.00	46,043 –	46,078	2,391.00	48,270 –	48,304	2,519.00	50,496 –	50,530	2,647.00	52,722 –	52,757	2,775.00
43,852 –	43,887	2,265.00	46,078 –	46,113	2,393.00	48,304 –	48,339	2,521.00	50,530 –	50,565	2,649.00	52,757 –	52,791	2,777.00
43,887 –	43,922	2,267.00	46,113 –	46,148	2,395.00	48,339 –	48,374	2,523.00	50,565 –	50,600	2,651.00	52,791 –	52,826	2,779.00
43,922 –	43,957	2,269.00	46,148 –	46,183	2,397.00	48,374 –	48,409	2,525.00	50,600 –	50,635	2,653.00	52,826 –	52,861	2,781.00
43,957 –	43,991	2,271.00	46,183 –	46,217	2,399.00	48,409 –	48,443	2,527.00	50,635 –	50,670	2,655.00	52,861 –	52,896	2,783.00
43,991 –	44,026	2,273.00	46,217 –	46,252	2,401.00	48,443 –	48,478	2,529.00	50,670 –	50,704	2,657.00	52,896 –	52,930	2,785.00
44,026 –	44,061	2,275.00	46,252 –	46,287	2,403.00	48,478 –	48,513	2,531.00	50,704 –	50,739	2,659.00	52,930 –	52,965	2,787.00
44,061 –	44,096	2,277.00	46,287 –	46,322	2,405.00	48,513 –	48,548	2,533.00	50,739 –	50,774	2,661.00	52,965 –	53,000	2,789.00
44,096 –	44,130	2,279.00	46,322 –	46,357	2,407.00	48,548 –	48,583	2,535.00	50,774 –	50,809	2,663.00	53,000 –	53,035	2,791.00
44,130 –	44,165	2,281.00	46,357 –	46,391	2,409.00	48,583 –	48,617	2,537.00	50,809 –	50,843	2,665.00	53,035 –	53,070	2,793.00
44,165 –	44,200	2,283.00	46,391 –	46,426	2,411.00	48,617 –	48,652	2,539.00	50,843 –	50,878	2,667.00	53,070 –	53,104	2,795.00
44,200 –	44,235	2,285.00	46,426 –	46,461	2,413.00	48,652 –	48,687	2,541.00	50,878 –	50,913	2,669.00	53,104 –	53,139	2,797.00
44,235 –	44,270	2,287.00	46,461 –	46,496	2,415.00	48,687 –	48,722	2,543.00	50,913 –	50,948	2,671.00	53,139 –	53,174	2,799.00
44,270 –	44,304	2,289.00	46,496 –	46,530	2,417.00	48,722 –	48,757	2,545.00	50,948 –	50,983	2,673.00	53,174 –	53,209	2,801.00
44,304 –	44,339	2,291.00	46,530 –	46,565	2,419.00	48,757 –	48,791	2,547.00	50,983 –	51,017	2,675.00	53,209 –	53,243	2,803.00
44,339 –	44,374	2,293.00	46,565 –	46,600	2,421.00	48,791 –	48,826	2,549.00	51,017 –	51,052	2,677.00	53,243 –	53,278	2,805.00
44,374 –	44,409	2,295.00	46,600 –	46,635	2,423.00	48,826 –	48,861	2,551.00	51,052 –	51,087	2,679.00	53,278 –	53,313	2,807.00
44,409 –	44,443	2,297.00	46,635 –	46,670	2,425.00	48,861 –	48,896	2,553.00	51,087 –	51,122	2,681.00	53,313 –	53,348	2,809.00
44,443 –	44,478	2,299.00	46,670 –	46,704	2,427.00	48,896 –	48,930	2,555.00	51,122 –	51,157	2,683.00	53,348 –	53,383	2,811.00
44,478 –	44,513	2,301.00	46,704 –	46,739	2,429.00	48,930 –	48,965	2,557.00	51,157 –	51,191	2,685.00	53,383 –	53,417	2,813.00
44,513 –	44,548	2,303.00	46,739 –	46,774	2,431.00	48,965 –	49,000	2,559.00	51,191 –	51,226	2,687.00	53,417 –	53,452	2,815.00
44,548 –	44,583	2,305.00	46,774 –	46,809	2,433.00	49,000 –	49,035	2,561.00	51,226 –	51,261	2,689.00	53,452 –	53,487	2,817.00
44,583 –	44,617	2,307.00	46,809 –	46,843	<									

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 53,835 – \$ 53,870	53,870 – 53,904	\$ 2,839.00	\$ 56,061 – \$ 56,096	56,096 – 56,130	\$ 2,967.00	\$ 58,287 – \$ 58,322	58,322 – 58,357	\$ 3,095.00	\$ 60,513 – \$ 60,548	60,548 – 60,583	\$ 3,223.00	\$ 62,739 – \$ 62,774	62,774 – 62,809	\$ 3,351.00
53,870 – 53,904	53,904 – 53,939	2,841.00	56,096 – 56,130	56,130 – 56,165	2,969.00	58,322 – 58,357	58,357 – 58,391	3,097.00	60,548 – 60,583	60,583 – 60,617	3,225.00	62,774 – 62,809	62,809 – 62,843	3,353.00
53,904 – 53,939	53,939 – 53,974	2,843.00	56,130 – 56,165	56,165 – 56,200	2,971.00	58,357 – 58,391	58,391 – 58,426	3,099.00	60,583 – 60,617	60,617 – 60,652	3,227.00	62,809 – 62,843	62,843 – 62,878	3,355.00
53,939 – 53,974		2,845.00	56,165 – 56,200		2,973.00	58,391 – 58,426		3,101.00	60,617 – 60,652		3,229.00	62,843 – 62,878		3,357.00
53,974 – 54,009	54,009 – 54,043	2,847.00	56,200 – 56,235	56,235 – 56,270	2,975.00	58,426 – 58,461	58,461 – 58,496	3,103.00	60,652 – 60,687	60,687 – 60,722	3,231.00	62,878 – 62,913	62,913 – 62,948	3,359.00
54,009 – 54,043	54,043 – 54,078	2,849.00	56,235 – 56,270	56,270 – 56,304	2,977.00	58,461 – 58,496	58,496 – 58,530	3,105.00	60,687 – 60,722	60,722 – 60,757	3,233.00	62,913 – 62,948	62,948 – 62,983	3,361.00
54,043 – 54,078	54,078 – 54,113	2,851.00	56,270 – 56,304	56,304 – 56,339	2,979.00	58,496 – 58,530	58,530 – 58,565	3,107.00	60,722 – 60,757	60,757 – 60,791	3,235.00	62,948 – 62,983	62,983 – 63,017	3,363.00
54,078 – 54,113		2,853.00	56,304 – 56,339		2,981.00	58,530 – 58,565		3,109.00	60,757 – 60,791		3,237.00	62,983 – 63,017		3,365.00
54,113 – 54,148	54,148 – 54,183	2,855.00	56,339 – 56,374	56,374 – 56,409	2,983.00	58,565 – 58,600	58,600 – 58,635	3,111.00	60,791 – 60,826	60,826 – 60,861	3,239.00	63,017 – 63,052	63,052 – 63,087	3,367.00
54,148 – 54,183	54,183 – 54,217	2,857.00	56,374 – 56,409	56,409 – 56,443	2,985.00	58,600 – 58,635	58,635 – 58,670	3,113.00	60,826 – 60,861	60,861 – 60,896	3,241.00	63,052 – 63,087	63,087 – 63,122	3,369.00
54,183 – 54,217	54,217 – 54,252	2,859.00	56,409 – 56,443	56,443 – 56,478	2,987.00	58,635 – 58,670	58,670 – 58,704	3,115.00	60,861 – 60,896	60,896 – 60,930	3,243.00	63,087 – 63,122	63,122 – 63,157	3,371.00
54,217 – 54,252		2,861.00	56,443 – 56,478		2,989.00	58,670 – 58,704		3,117.00	60,896 – 60,930		3,245.00	63,122 – 63,157		3,373.00
54,252 – 54,287	54,287 – 54,322	2,863.00	56,478 – 56,513	56,513 – 56,548	2,991.00	58,704 – 58,739	58,739 – 58,774	3,119.00	60,930 – 60,965	60,965 – 61,000	3,247.00	63,157 – 63,191	63,191 – 63,226	3,375.00
54,287 – 54,322	54,322 – 54,357	2,865.00	56,513 – 56,548	56,548 – 56,583	2,993.00	58,739 – 58,774	58,774 – 58,809	3,121.00	60,965 – 61,000	61,000 – 61,035	3,249.00	63,191 – 63,226	63,226 – 63,261	3,377.00
54,322 – 54,357	54,357 – 54,391	2,867.00	56,548 – 56,583	56,583 – 56,617	2,995.00	58,774 – 58,809	58,809 – 58,843	3,123.00	61,000 – 61,035	61,035 – 61,070	3,251.00	63,226 – 63,261	63,261 – 63,296	3,379.00
54,357 – 54,391		2,869.00	56,583 – 56,617		2,997.00	58,809 – 58,843		3,125.00	61,035 – 61,070		3,253.00	63,261 – 63,296		3,381.00
54,391 – 54,426	54,426 – 54,461	2,871.00	56,617 – 56,652	56,652 – 56,687	2,999.00	58,843 – 58,878	58,878 – 58,913	3,127.00	61,070 – 61,104	61,104 – 61,139	3,255.00	63,296 – 63,330	63,330 – 63,365	3,383.00
54,426 – 54,461	54,461 – 54,496	2,873.00	56,652 – 56,687	56,687 – 56,722	3,001.00	58,878 – 58,913	58,913 – 58,948	3,129.00	61,104 – 61,139	61,139 – 61,174	3,257.00	63,330 – 63,365	63,365 – 63,400	3,385.00
54,461 – 54,496	54,496 – 54,530	2,875.00	56,687 – 56,722	56,722 – 56,757	3,003.00	58,913 – 58,948	58,948 – 58,983	3,131.00	61,139 – 61,174	61,174 – 61,209	3,259.00	63,365 – 63,400	63,400 – 63,435	3,387.00
54,496 – 54,530		2,877.00	56,722 – 56,757		3,005.00	58,948 – 58,983		3,133.00	61,174 – 61,209		3,261.00	63,400 – 63,435		3,389.00
54,530 – 54,565	54,565 – 54,600	2,879.00	56,757 – 56,791	56,791 – 56,826	3,007.00	58,983 – 59,017	59,017 – 59,052	3,135.00	61,209 – 61,243	61,243 – 61,278	3,263.00	63,435 – 63,470	63,470 – 63,504	3,391.00
54,565 – 54,600	54,600 – 54,635	2,881.00	56,791 – 56,826	56,826 – 56,861	3,009.00	59,017 – 59,052	59,052 – 59,087	3,137.00	61,243 – 61,278	61,278 – 61,313	3,265.00	63,470 – 63,504	63,504 – 63,539	3,393.00
54,600 – 54,635	54,635 – 54,670	2,883.00	56,826 – 56,861	56,861 – 56,896	3,011.00	59,052 – 59,087	59,087 – 59,122	3,139.00	61,278 – 61,313	61,313 – 61,348	3,267.00	63,504 – 63,539	63,539 – 63,574	3,395.00
54,635 – 54,670		2,885.00	56,861 – 56,896		3,013.00	59,087 – 59,122		3,141.00	61,313 – 61,348		3,269.00	63,539 – 63,574		3,397.00
54,670 – 54,704	54,704 – 54,739	2,887.00	56,896 – 56,930	56,930 – 56,965	3,015.00	59,122 – 59,157	59,157 – 59,191	3,143.00	61,348 – 61,383	61,383 – 61,417	3,271.00	63,574 – 63,609	63,609 – 63,643	3,399.00
54,704 – 54,739	54,739 – 54,774	2,889.00	56,930 – 56,965	56,965 – 57,000	3,017.00	59,157 – 59,191	59,191 – 59,226	3,145.00	61,383 – 61,417	61,417 – 61,452	3,273.00	63,609 – 63,643	63,643 – 63,678	3,401.00
54,739 – 54,774	54,774 – 54,809	2,891.00	56,965 – 57,000	57,000 – 57,035	3,019.00	59,191 – 59,226	59,226 – 59,261	3,147.00	61,417 – 61,452	61,452 – 61,487	3,275.00	63,643 – 63,678	63,678 – 63,713	3,403.00
54,774 – 54,809		2,893.00	57,000 – 57,035		3,021.00	59,226 – 59,261		3,149.00	61,452 – 61,487		3,277.00	63,678 – 63,713		3,405.00
54,809 – 54,843	54,843 – 54,878	2,895.00	57,035 – 57,070	57,070 – 57,104	3,023.00	59,261 – 59,296	59,296 – 59,330	3,151.00	61,487 – 61,522	61,522 – 61,557	3,279.00	63,713 – 63,748	63,748 – 63,783	3,407.00
54,843 – 54,878	54,878 – 54,913	2,897.00	57,070 – 57,104	57,104 – 57,139	3,025.00	59,296 – 59,330	59,330 – 59,365	3,153.00	61,522 – 61,557	61,557 – 61,591	3,281.00	63,748 – 63,783	63,783 – 63,817	3,409.00
54,878 – 54,913	54,913 – 54,948	2,899.00	57,104 – 57,139	57,139 – 57,174	3,027.00	59,330 – 59,365	59,365 – 59,400	3,155.00	61,557 – 61,591	61,591 – 61,626	3,283.00	63,783 – 63,817	63,817 – 63,852	3,411.00
54,913 – 54,948		2,901.00	57,139 – 57,174		3,029.00	59,365 – 59,400		3,157.00	61,591 – 61,626		3,285.00	63,817 – 63,852		3,413.00
54,948 – 54,983	54,983 – 55,017	2,903.00	57,174 – 57,209	57,209 – 57,243	3,031.00	59,400 – 59,435	59,435 – 59,470	3,159.00	61,626 – 61,661	61,661 – 61,696	3,287.00	63,852 – 63,887	63,887 – 63,922	3,415.00
54,983 – 55,017	55,017 – 55,052	2,905.00	57,209 – 57,243	57,243 – 57,278	3,033.00	59,435 – 59,470	59,470 – 59,504	3,161.00	61,661 – 61,696	61,696 – 61,730	3,289.00	63,887 – 63,922	63,922 – 63,957	3,417.00
55,017 – 55,052	55,052 – 55,087	2,907.00	57,243 – 57,278	57,278 – 57,313	3,035.00	59,470 – 59,504	59,504 – 59,539	3,163.00	61,696 – 61,730	61,730 – 61,765	3,291.00	63,922 – 63,957	63,957 – 63,991	3,419.00
55,052 – 55,087		2,909.00	57,278 – 57,313		3,037.00	59,504 – 59,539		3,165.00	61,730 – 61,765		3,293.00	63,957 – 63,991		3,421.00
55,087 – 55,122	55,122 – 55,157	2,911.00	57,313 – 57,348	57,348 – 57,383	3,039.00	59,539 – 59,574	59,574 – 59,609	3,167.00	61,765 – 61,800	61,800 – 61,835	3,295.00	63,991 – 64,026	64,026 – 64,061	3,423.00
55,122 – 55,157	55,157 – 55,191	2,913.00	57,348 – 57,383	57,383 – 57,417	3,041.00	59,574 – 59,609	59,609 – 59,643	3,169.00	61,800 – 61,835	61,835 – 61,870	3,297.00	64,026 – 64,061	64,061 – 64,096	3,425.00
55,157 – 55,191	55,191 – 55,226	2,915.00	57,383 – 57,417	57,417 – 57,452	3,043.00	59,609 – 59,643	59,643 – 59,678	3,171.00	61,835 – 61,870	61,870 – 61,904	3,299.00	64,061 – 64,096	64,096 – 64,130	3,427.00
55,191 – 55,226		2,917.00	57,417 – 57,452		3,045.00	59,643 – 59,678		3,173.00	61,870 – 61,904		3,301.00	64,096 – 64,130		3,429.00
55,226 – 55,261	55,261 – 55,296	2,919.00	57,452 – 57,487	57,487 – 57,522	3,047.00	59,678 – 59,713	59,713 – 59,748	3,175.00	61,904 – 61,939	61,939 – 61,974	3,303.00	64,130 – 64,165	64,165 – 64,200	3,431.00
55,261 – 55,296	55,296 – 55,330	2,921.00	57,487 – 57,522	57,522 – 57,557	3,049.00	59,713 – 59,748	59,748 – 59,783	3,177.00	61,939 – 61,974	61,974 – 62,009	3,305.00	64,165 – 64,200	64,200 – 64,235	3,433.00
55,296 – 55,330	55,330 – 55,365	2,923.00	57,522 – 57,557	57,557 – 57,591	3,051.00	59,748 – 59,783	59,783 – 59,817	3,179.00	61,974 – 62,009	62,009 – 62,043	3,307.00	64,200 – 64,235	64,235 – 64,270	3,435.00
55,330 – 55,365		2,925.00	57,557 – 57,591		3,053.00	59,783 – 5								

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 64,965 – \$ 65,000	65,000 – 65,035	\$ 3,479.00	\$ 67,191 – \$ 67,226	67,226 – 67,261	\$ 3,607.00	\$ 69,417 – \$ 69,452	69,452 – 69,487	\$ 3,735.00	\$ 71,643 – \$ 71,678	71,678 – 71,713	\$ 3,863.00	\$ 73,870 – \$ 73,904	73,904 – 73,939	\$ 3,991.00
65,000 – 65,035	65,035 – 65,070	3,481.00	67,226 – 67,261	67,261 – 67,296	3,609.00	69,452 – 69,487	69,487 – 69,522	3,737.00	71,678 – 71,713	71,713 – 71,748	3,865.00	73,904 – 73,939	73,939 – 73,974	3,993.00
65,035 – 65,070	65,070 – 65,104	3,483.00	67,261 – 67,296	67,296 – 67,330	3,611.00	69,487 – 69,522	69,522 – 69,557	3,739.00	71,713 – 71,748	71,748 – 71,783	3,867.00	73,939 – 73,974	73,974 – 74,009	3,995.00
65,070 – 65,104		3,485.00	67,296 – 67,330		3,613.00	69,522 – 69,557		3,741.00	71,748 – 71,783		3,869.00	73,974 – 74,009		3,997.00
65,104 – 65,139	65,139 – 65,174	3,487.00	67,330 – 67,365	67,365 – 67,400	3,615.00	69,557 – 69,591	69,591 – 69,626	3,743.00	71,783 – 71,817	71,817 – 71,852	3,871.00	74,009 – 74,043	74,043 – 74,078	3,999.00
65,139 – 65,174	65,174 – 65,209	3,489.00	67,365 – 67,400	67,400 – 67,435	3,617.00	69,591 – 69,626	69,626 – 69,661	3,745.00	71,817 – 71,852	71,852 – 71,887	3,873.00	74,043 – 74,078	74,078 – 74,113	4,001.00
65,174 – 65,209	65,209 – 65,243	3,491.00	67,400 – 67,435	67,435 – 67,470	3,619.00	69,626 – 69,661	69,661 – 69,696	3,747.00	71,852 – 71,887	71,887 – 71,922	3,875.00	74,078 – 74,113	74,113 – 74,148	4,003.00
65,209 – 65,243		3,493.00	67,435 – 67,470		3,621.00	69,661 – 69,696		3,749.00	71,887 – 71,922		3,877.00	74,113 – 74,148		4,005.00
65,243 – 65,278	65,278 – 65,313	3,495.00	67,470 – 67,504	67,504 – 67,539	3,623.00	69,696 – 69,730	69,730 – 69,765	3,751.00	71,922 – 71,957	71,957 – 71,991	3,879.00	74,148 – 74,183	74,183 – 74,217	4,007.00
65,278 – 65,313	65,313 – 65,348	3,497.00	67,504 – 67,539	67,539 – 67,574	3,625.00	69,730 – 69,765	69,765 – 69,800	3,753.00	71,957 – 71,991	72,026 – 72,061	3,881.00	74,183 – 74,217	74,217 – 74,252	4,009.00
65,313 – 65,348	65,348 – 65,383	3,499.00	67,539 – 67,574	67,574 – 67,609	3,627.00	69,765 – 69,800	69,800 – 69,835	3,755.00	71,991 – 72,026		3,883.00	74,217 – 74,252		4,011.00
65,348 – 65,383		3,501.00	67,574 – 67,609		3,629.00	69,800 – 69,835		3,757.00	72,026 – 72,061		3,885.00	74,252 – 74,287		4,013.00
65,383 – 65,417	65,417 – 65,452	3,503.00	67,609 – 67,643	67,643 – 67,678	3,631.00	69,835 – 69,870	69,870 – 69,904	3,759.00	72,061 – 72,096	72,096 – 72,130	3,887.00	74,287 – 74,322	74,322 – 74,357	4,015.00
65,417 – 65,452	65,452 – 65,487	3,505.00	67,643 – 67,678	67,678 – 67,713	3,633.00	69,870 – 69,904	69,904 – 69,939	3,761.00	72,096 – 72,130	72,130 – 72,165	3,889.00	74,322 – 74,357	74,357 – 74,391	4,017.00
65,452 – 65,487	65,487 – 65,522	3,507.00	67,678 – 67,713	67,713 – 67,748	3,635.00	69,904 – 69,939	69,939 – 69,974	3,763.00	72,130 – 72,165	72,165 – 72,200	3,891.00	74,357 – 74,391	74,391 – 74,426	4,019.00
65,487 – 65,522		3,509.00	67,713 – 67,748		3,637.00	69,939 – 69,974		3,765.00	72,165 – 72,200		3,893.00	74,391 – 74,426		4,021.00
65,522 – 65,557	65,557 – 65,591	3,511.00	67,748 – 67,783	67,783 – 67,817	3,639.00	69,974 – 70,009	70,009 – 70,043	3,767.00	72,200 – 72,235	72,235 – 72,270	3,895.00	74,426 – 74,461	74,461 – 74,496	4,023.00
65,557 – 65,591	65,591 – 65,626	3,513.00	67,783 – 67,817	67,817 – 67,852	3,641.00	70,009 – 70,043	70,043 – 70,078	3,769.00	72,235 – 72,270	72,270 – 72,304	3,897.00	74,461 – 74,496	74,496 – 74,530	4,025.00
65,591 – 65,626	65,626 – 65,661	3,515.00	67,817 – 67,852	67,852 – 67,887	3,643.00	70,043 – 70,078	70,078 – 70,113	3,771.00	72,270 – 72,304	72,304 – 72,339	3,899.00	74,496 – 74,530	74,530 – 74,565	4,027.00
65,626 – 65,661		3,517.00	67,852 – 67,887		3,645.00	70,078 – 70,113		3,773.00	72,304 – 72,339		3,901.00	74,530 – 74,565		4,029.00
65,661 – 65,696	65,696 – 65,730	3,519.00	67,887 – 67,922	67,922 – 67,957	3,647.00	70,113 – 70,148	70,148 – 70,183	3,775.00	72,339 – 72,374	72,374 – 72,409	3,903.00	74,565 – 74,600	74,600 – 74,635	4,031.00
65,696 – 65,730	65,730 – 65,765	3,521.00	67,922 – 67,957	67,957 – 67,991	3,649.00	70,148 – 70,183	70,183 – 70,217	3,777.00	72,374 – 72,409	72,409 – 72,443	3,905.00	74,600 – 74,635	74,635 – 74,670	4,033.00
65,730 – 65,765	65,765 – 65,800	3,523.00	67,957 – 67,991	67,991 – 68,026	3,651.00	70,183 – 70,217	70,217 – 70,252	3,779.00	72,409 – 72,443	72,443 – 72,478	3,907.00	74,635 – 74,670	74,670 – 74,704	4,035.00
65,765 – 65,800		3,525.00	67,991 – 68,026		3,653.00	70,217 – 70,252		3,781.00	72,443 – 72,478		3,909.00	74,670 – 74,704		4,037.00
65,800 – 65,835	65,835 – 65,870	3,527.00	68,026 – 68,061	68,061 – 68,096	3,655.00	70,252 – 70,287	70,287 – 70,322	3,783.00	72,478 – 72,513	72,513 – 72,548	3,911.00	74,704 – 74,739	74,739 – 74,774	4,039.00
65,835 – 65,870	65,870 – 65,904	3,529.00	68,061 – 68,096	68,096 – 68,130	3,657.00	70,287 – 70,322	70,322 – 70,357	3,785.00	72,513 – 72,548	72,548 – 72,583	3,913.00	74,739 – 74,774	74,774 – 74,809	4,041.00
65,870 – 65,904	65,904 – 65,939	3,531.00	68,096 – 68,130	68,130 – 68,165	3,659.00	70,322 – 70,357	70,357 – 70,391	3,787.00	72,548 – 72,583	72,583 – 72,617	3,915.00	74,774 – 74,809	74,809 – 74,843	4,043.00
65,904 – 65,939		3,533.00	68,130 – 68,165		3,661.00	70,357 – 70,391		3,789.00	72,583 – 72,617		3,917.00	74,809 – 74,843		4,045.00
65,939 – 65,974	65,974 – 66,009	3,535.00	68,165 – 68,200	68,200 – 68,235	3,663.00	70,391 – 70,426	70,426 – 70,461	3,791.00	72,617 – 72,652	72,652 – 72,687	3,919.00	74,843 – 74,878	74,878 – 74,913	4,047.00
65,974 – 66,009	66,009 – 66,043	3,537.00	68,200 – 68,235	68,235 – 68,270	3,665.00	70,426 – 70,461	70,461 – 70,496	3,793.00	72,652 – 72,687	72,687 – 72,722	3,921.00	74,878 – 74,913	74,913 – 74,948	4,049.00
66,009 – 66,043	66,043 – 66,078	3,539.00	68,235 – 68,270	68,270 – 68,304	3,667.00	70,461 – 70,496	70,496 – 70,530	3,795.00	72,687 – 72,722	72,722 – 72,757	3,923.00	74,913 – 74,948	74,948 – 74,983	4,051.00
66,043 – 66,078		3,541.00	68,270 – 68,304		3,669.00	70,496 – 70,530		3,797.00	72,722 – 72,757		3,925.00	74,948 – 74,983		4,053.00
66,078 – 66,113	66,113 – 66,148	3,543.00	68,304 – 68,339	68,339 – 68,374	3,671.00	70,530 – 70,565	70,565 – 70,600	3,799.00	72,757 – 72,791	72,791 – 72,826	3,927.00	74,983 – 75,017	75,017 – 75,052	4,055.00
66,113 – 66,148	66,148 – 66,183	3,545.00	68,339 – 68,374	68,374 – 68,409	3,673.00	70,565 – 70,600	70,600 – 70,635	3,801.00	72,791 – 72,826	72,826 – 72,861	3,929.00	75,017 – 75,052	75,052 – 75,087	4,057.00
66,148 – 66,183	66,183 – 66,217	3,547.00	68,374 – 68,409	68,409 – 68,443	3,675.00	70,600 – 70,635	70,635 – 70,670	3,803.00	72,826 – 72,861	72,861 – 72,896	3,931.00	75,052 – 75,087	75,087 – 75,122	4,059.00
66,183 – 66,217		3,549.00	68,409 – 68,443		3,677.00	70,635 – 70,670		3,805.00	72,861 – 72,896		3,933.00	75,087 – 75,122		4,061.00
66,217 – 66,252	66,252 – 66,287	3,551.00	68,443 – 68,478	68,478 – 68,513	3,679.00	70,670 – 70,704	70,704 – 70,739	3,807.00	72,896 – 72,930	72,930 – 72,965	3,935.00	75,122 – 75,157	75,157 – 75,191	4,063.00
66,252 – 66,287	66,287 – 66,322	3,553.00	68,478 – 68,513	68,513 – 68,548	3,681.00	70,704 – 70,739	70,739 – 70,774	3,809.00	72,930 – 72,965	72,965 – 73,000	3,937.00	75,157 – 75,191	75,191 – 75,226	4,065.00
66,287 – 66,322	66,322 – 66,357	3,555.00	68,513 – 68,548	68,548 – 68,583	3,683.00	70,739 – 70,774	70,774 – 70,809	3,811.00	72,965 – 73,000	73,000 – 73,035	3,939.00	75,191 – 75,226	75,226 – 75,261	4,067.00
66,322 – 66,357		3,557.00	68,548 – 68,583		3,685.00	70,774 – 70,809		3,813.00	73,000 – 73,035		3,941.00	75,226 – 75,261		4,069.00
66,357 – 66,391	66,391 – 66,426	3,559.00	68,583 – 68,617	68,617 – 68,652	3,687.00	70,809 – 70,843	70,843 – 70,878	3,815.00	73,035 – 73,070	73,070 – 73,104	3,943.00	75,261 – 75,296	75,296 – 75,330	4,071.00
66,391 – 66,426	66,426 – 66,461	3,561.00	68,617 – 68,652	68,652 – 68,687	3,689.00	70,843 – 70,878	70,878 – 70,913	3,817.00	73,070 – 73,104	73,104 – 73,139	3,945.00	75,330 – 75,365	75,365 – 75,400	4,073.00
66,426 – 66,461	66,461 – 66,496	3,563.00	68,652 – 68,687	68,687 – 68,722	3,691.00	70,878 – 70,913	70,913 – 70,948	3,819.00	73,104 – 73,139	73,139 – 73,174	3,947.00	75,330 – 75,365	75,365 – 75,400	4,075.00
66,461 – 66,496		3,565.00	68,687 – 68,722		3,693.00	70,913 – 70,948		3,821.00	73,139 – 73,174		3,949.00	75,365 – 75,400		4,077.00
66,496 – 66,530	66,530 – 66,565	3,567.00	68,722 – 68,757	68,757 – 68,791	3,695.00	70,948 – 70,983	70,983 – 71,017	3,823.00	73,174 – 73,209	73,209 – 73,243	3,951.00	75,400 – 75,435	75,435 – 75,470	4,079.00
66,530 – 66,565	66,565 – 66,600	3,569.00	68,757 – 68,791	68,791 – 68,826	3,697.00	70,983 – 71,017	71,017 – 71,052	3,825.00	73,209 – 73,243	73,243 – 73,278	3,953.00	75,435 – 75,470	75,470 – 75,504	4,081.00
66,565 – 66,600	66,600 – 66,635	3,571.00	68,791 – 68,826	68,826 – 68,861	3,699.00	71,017 – 71,052	71,052 – 71,087	3,827.00	73,243 – 73,278	73,278 – 73,313	3,955.00	75,470 – 75,50		

2008 Income Tax Return Mailing Addresses and Locality Codes

You may mail your income tax return to your Commissioner of the Revenue at the address below or directly to the Department of Taxation at the addresses listed at the bottom of the next page.

* DENOTES DIRECTOR OF FINANCE

** DENOTES DIRECTOR, DEPARTMENT OF TAX ADMINISTRATION

COUNTIES

Accomack County - 001

P.O. Box 186, Accomac, VA 23301-0186
757-787-5747

Albemarle County * - 003

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-296-5851

Alleghany County - 005

P.O. Box 300, Low Moor, VA 24457
540-863-6640

Amelia County - 007

P.O. Box 269, Amelia, VA 23002
804-561-2158

Amherst County - 009

P.O. Box 719, Amherst, VA 24521
434-946-9310

Appomattox County - 011

P.O. Box 125, Appomattox, VA 24522
434-352-7450

Arlington County - 013

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-228-3055

Augusta County - 015

P.O. Box 959, Verona, VA 24482
540-245-5640

Bath County - 017

P.O. Box 130, Warm Springs, VA 24484
804-839-7231

Bedford County - 019

122 E. Main St., Suite 103, Bedford, VA 24523
540-586-7621

Bland County - 021

P.O. Box 130, Bland, VA 24315
276-688-4291

Botetourt County - 023

P.O. Box 128, Fincastle, VA 24090
540-473-8270

Brunswick County - 025

P.O. Box 669, Lawrenceville, VA 23868
434-848-2313

Buchanan County - 027

P.O. Box 1042, Grundy, VA 24614
276-935-6542

Buckingham County - 029

P.O. Box 138, Buckingham, VA 23921
434-969-4972

Campbell County - 031

P.O. Box 66, Rustburg, VA 24588
434-332-9518

Caroline County - 033

P.O. Box 531, Bowling Green, VA 22427
804-633-4050

Carroll County - 035

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-730-3080

Charles City County - 036

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-652-2161

Charlotte County - 037

P.O. Box 308, Charlotte C.H., VA 23923
434-542-5546

Chesterfield County - 041

P.O. Box 124, Chesterfield, VA 23832
804-748-1281

Clarke County - 043

P.O. Box 67, Berryville, VA 22611
540-955-5108

Craig County - 045

P.O. Box 186, New Castle, VA 24127
540-864-6241

Culpeper County - 047

P.O. Box 1807, Culpeper, VA 22701
540-727-3443

Cumberland County - 049

P.O. Box 77, Cumberland, VA 23040
804-492-4280

Dickenson County - 051

P.O. Box 1067, Clintwood, VA 24228
276-926-1646

Dinwiddie County - 053

P.O. Box 104, Dinwiddie, VA 23841
804-469-4500, Ext. 4

Essex County - 057

P.O. Box 879, Tappahannock, VA 22560-0879
804-443-4737

Fairfax County ** - 059

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-222-8234

Fauquier County - 061

P.O. Box 149, Warrenton, VA 20188-0149
540-347-8617

Floyd County - 063

100 E. Main St., Box 5, Floyd, VA 24091
540-745-9345

Fluvanna County - 065

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-591-1940

Franklin County - 067

275 S. Main St., Ste., 106, Rocky Mt., VA 24151
540-483-3083

Frederick County - 069

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-665-5681

Giles County - 071

130 N. Main St., Pearisburg, VA 24134
540-921-3321

Gloucester County - 073

6489 Main St., Ste., 137, Gloucester, VA 23061
804-693-3451

Goochland County - 075

P.O. Box 60, Goochland, VA 23063
804-556-5807

Grayson County - 077

P.O. Box 126, Independence, VA 24348
276-773-2381

Greene County - 079

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-985-5211

Greensville County - 081

1781 Greensville County Circle, Room 132,
Emporia, VA 23847
434-348-4227

Halifax County - 083

P.O. Box 1847, Halifax, VA 24558
434-476-3314

Hanover County - 085

P.O. Box 129, Hanover, VA 23069
804-365-6129

Henrico County * - 087

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-501-4263

Henry County - 089

P.O. Box 1077, Collinsville, VA 24078-1077
276-634-4690

Highland County - 091

P.O. Box 148, Monterey, VA 24465
540-468-2142

Isle of Wight County - 093

P.O. Box 107, Isle of Wight, VA 23397
757-365-6222

James City County - 095

P.O. Box 283, Williamsburg, VA 23187
757-253-6695

King and Queen County - 097

P.O. Box 178, King & Queen Courthouse, VA 23085
804-785-5976

King George County - 099

10459 Courthouse Dr., Suite 101,
King George, VA 22485-3862
540-775-4664

King William County - 101

P.O. Box 217, King William, VA 23086
804-769-4941

Lancaster County - 103

8311 Mary Ball Rd., Room 203, Lancaster, VA 22503
804-462-7920

Lee County - 105

P.O. Box 96, Jonesville, VA 24263
276-346-7722

Loudoun County - 107

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-777-0260

Louisa County - 109

P.O. Box 8, Louisa, VA 23093
540-967-3432

Lunenburg County - 111

11512 Courthouse Rd., Lunenburg, VA 23952
434-696-2516

Madison County - 113

P.O. Box 56, Madison, VA 22727
540-948-4421

Mathews County - 115

P.O. Box 896, Mathews, VA 23109-0896
804-725-7168

Mecklenburg County - 117

P.O. Box 360, Boydton, VA 23917
434-738-6191

Middlesex County - 119

P.O. Box 148, Saluda, VA 23149-0148
804-758-5331

Montgomery County - 121

755 Roanoke St., Ste. 1-A, Christiansburg, VA 24073
540-382-5710

Nelson County - 125

P.O. Box 246, Lovingston, VA 22949
434-263-7070

New Kent County - 127

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-966-9610

Northampton County - 131

P.O. Box 65, Eastville, VA 23347
757-678-0446

Northumberland County - 133

P.O. Box 309, Heathsville, VA 22473
804-580-4600

Nottoway County - 135

P.O. Box 5, Nottoway, VA 23955
434-645-9317

Orange County - 137

P.O. Box 389, Orange, VA 22960
540-672-4441

Page County - 139

101 S. Court St., Luray, VA 22835
540-743-3840

Patrick County - 141

P.O. Box 367, Stuart, VA 24171
276-694-7131

Pittsylvania County - 143

P.O. Box 272, Chatham, VA 24531
434-432-7940

Powhatan County - 145

3834 Old Buckingham Rd., Ste. C, Powhatan, VA
23139
804-598-5616

Prince Edward County - 147

P.O. Box 446, Farmville, VA 23901
434-392-3231

COUNTIES (CONTINUED)

Prince George County - 149

P.O. Box 155, Prince George, VA 23875
804-722-8740

Prince William County* - 153

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-792-6710

Pulaski County - 155

52 West Main Street, Ste., 200, Pulaski, VA 24301
540-980-7750

Rappahannock County - 157

P.O. Box 115, Washington, VA 22747-0115
540-675-5370

Richmond County - 159

P.O. Box 366, Warsaw, VA 22572
804-333-3722

Roanoke County - 161

P.O. Box 21709, Roanoke, VA 24018
540-772-2049

Rockbridge County - 163

P.O. Box 1160, Lexington, VA 24450
540-463-3431

Rockingham County - 165

20 E. Gay St., Harrisonburg, VA 22802
540-564-3000

Russell County - 167

P.O. Box 517, Lebanon, VA 24266
276-889-8018

Scott County - 169

202 W. Jackson St., Suite 114, Gate City, VA 24251
276-386-7692

Shenandoah County - 171

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-459-6170

Smyth County - 173

P.O. Box 985, Marion, VA 24354
276-782-4040

Southampton County - 175

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
757-653-3032

Spotsylvania County - 177

P.O. Box 175, Spotsylvania, VA 22553
540-507-7054

Stafford County - 179

P.O. Box 98, Stafford, VA 22555
540-658-4132

Surry County - 181

P.O. Box 35, Surry, VA 23883
757-294-5225

Sussex County - 183

P.O. Box 1398, Sussex, VA 23884
434-246-1030

Tazewell County - 185

101 E. Main St., Tazewell, VA 24651
276-988-1235

Warren County - 187

P.O. Box 1775, Front Royal, VA 22630
540-635-2651

Washington County - 191

174 E. Main St., Ste. B, Abingdon, VA 24210
276-676-6270

Westmoreland County - 193

P.O. Box 68, Montross, VA 22520
804-493-9052

Wise County - 195

P.O. Box 1278, Wise, VA 24293
276-328-3557

Wythe County - 197

225 S. 4th Street, Ste. 101, Wytheville, VA 24382
276-223-6015

York County - 199

P.O. Box 90, Yorktown, VA 23690-0090
757-890-3381

CITIES

Alexandria City* - 510

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-838-4570

Bedford City - 515

P.O. Box 807, Bedford, VA 24523
540-587-6051

Bristol City - 520

497 Cumberland St., Bristol, VA 24201
276-645-7316

Buena Vista City - 530

2039 Sycamore Ave., Buena Vista, VA 24416-3113
540-261-8610

Charlottesville City - 540

P.O. Box 9031, Charlottesville, VA 22906
434-970-3160

Chesapeake City - 550

P.O. Box 15285, Chesapeake, VA 23328
757-382-6732

Colonial Heights City - 570

P.O. Box 3401, Colonial Heights, VA 23834
804-520-9280

Covington City - 580

P.O. Drawer 58, Covington, VA 24426-0058
540-965-6350

Danville City - 590

P.O. Box 480, Danville, VA 24543
434-799-5145

Emporia City - 595

P.O. Box 956, Emporia, VA 23847
434-634-5405

Fairfax City - 600

10455 Armstrong St., Rm. 224
Fairfax, VA 22030-3649
703-385-7880

Falls Church City - 610

300 Park Avenue, Ste. 104-E,
Falls Church, VA 22046-3301
703-248-5065

Franklin City - 620

P.O. Box 389, Franklin, VA 23851
757-562-8548

Fredericksburg City - 630

P.O. Box 644, Fredericksburg, VA 22404
540-372-1004

Galax City* - 640

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-236-2528

Hampton City - 650

P.O. Box 636, Hampton, VA 23669-0636
757-727-6690

Harrisonburg City - 660

P.O. Box 20031, Harrisonburg, VA 22801-7531
540-432-7704

Hopewell City - 670

P.O. Box 1604, Hopewell, VA 23860
804-541-2237

Lexington City - 678

P.O. Box 922, Lexington, VA 24450
540-462-3701

Lynchburg City - 680

P.O. Box 858, Lynchburg, VA 24505-0858
434-455-3870

Manassas City - 683

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-257-8298

Manassas Park City - 685

One Park Center Ct., Manassas Park, VA 20111
703-335-8825

Martinsville City - 690

P.O. Box 1222, Martinsville, VA 24114-1222
276-403-5131

Newport News City - 700

2400 Washington Ave., Newport News, VA 23607-4389
757-926-8653

Norfolk City - 710

P.O. Box 2260, Norfolk, VA 23501
757-664-7885

Norton City - 720

P.O. Box 347, Norton, VA 24273
276-679-0031

Petersburg City - 730

135 N. Union St., Petersburg, VA 23803
804-733-3151

Poquoson City - 735

500 City Hall Ave., Poquoson, VA 23662
757-868-3020

Portsmouth City - 740

801 Crawford St., Portsmouth, VA 23704
757-393-8773

Radford City - 750

619 Second St., Room 161, Radford, VA 24141
540-731-3613

Richmond City - 760

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-646-6474

Roanoke City - 770

P.O. Box 718, Roanoke, VA 24004
540-853-6543

Salem City - 775

P.O. Box 869, Salem, VA 24153
540-375-3019

Staunton City - 790

P.O. Box 4, Staunton, VA 24402
540-332-3829

Suffolk City - 800

P.O. Box 1459, Suffolk, VA 23439-1459
757-514-4260

Virginia Beach City - 810

City Hall, Bld. 1, 2401 Courthouse Dr.
Virginia Beach, VA 23456
757-385-4483

Waynesboro City - 820

503 W Main St., Room 107, Waynesboro, VA 22980
540-942-6610

Williamsburg City - 830

P.O. Box 245, Williamsburg, VA 23187
757-220-6150

Winchester City - 840

P.O. Box 546, Winchester, VA 22604
540-667-1815

You may mail your income tax return directly to the Department of Taxation at the addresses listed below or to your Commissioner of the Revenue at the above address.

REFUND RETURNS
Virginia Department of Taxation
P.O. Box 1498
Richmond, VA 23218-1498

TAX DUE RETURNS
Virginia Department of Taxation
P.O. Box 760
Richmond, VA 23218-0760
