VIRGINIA DEPARTMENT OF TAXATION

www.tax.virginia.gov

PUBLICATION VA-1436



TAX YEAR 2011

Software Vendor Test Package For Software Developers Of Virginia Individual Income Tax Returns

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New IRS requirements for W-2

For TY2011, the Internal Revenue Service will require the manual key entry of the Taxpayer Identification Number (TIN) as it appears on Form W-2 received from the employer for all taxpayers with Individual Taxpayer Identification Numbers (ITINs) who are reporting wages. No software package should utilize the auto-population feature regardless of the presence of an override feature to populate the TIN on the Form W-2 for these ITIN filers. Per IRS Procedure 2007-40, failure to comply with this requirement could result in a written reprimand, suspension or expulsion from the e-file program.

Purpose of Publication

Publication VA-1436 Virginia Department of Taxation Software Vendor Test Package provides the required test criteria for the Software Vendor to ensure that, prior to live processing, the following conditions are met:

- Software is correctly formatted
- · Edits agree with Virginia specifications
- · Return will have no math errors
- Required fields are present
- Required fields will post to the Virginia Department of Taxation databases

Who Is Required To Test

Tax software developers and transmission software developers planning to participate in the Virginia Individual e-file Program must submit tests and be approved prior to submitting actual Virginia returns.

Virginia Electronic Filing Calendar for Tax Year 2011

Begin Federal/State Software Testing

Begin Transmitting Live Returns to IRS/VA Department of Taxation

Last Date to Transmit VA Returns Electronically

November 15, 2011

January 17, 2012

October 20, 2012

Note: These dates are determined by the IRS and are subject to change.

Procedures

Twelve test scenarios are provided. For Tax Year 2011, Virginia test scenarios are based on federal returns created by the NACTP EF Committee, except for Virginia Test Scenarios 11 and 12. The scenarios detail only the changes to the NACTP scenario and the necessary information to prepare the state tax forms.

The range of test social security numbers is 400-00-7000 through 400-00-7099. Virginia will only accept these social security numbers during testing. If a live return is submitted with a social security number within this range, it will be rejected.

To expedite the software testing process for Tax Year 2011, all test transmissions will be reviewed and a Test Summary Report will be prepared and sent by e-mail to the Software Vendor. Test returns can be retransmitted when all corrections listed on the Test Summary Report have been made.

An acceptance letter will be e-mailed to the Software Vendor upon approval. A list of all approved Software Vendors will be maintained by the Virginia Department of Taxation and made available on-line at www.tax.virginia.gov to all electronic filers inquiring about Virginia certified electronic filing software.

<u>Transmitting Test Submissions</u>

Testing must be scheduled through the Virginia Electronic Filing Administrator. An e-mail should be submitted to the ind efile@tax.virginia.gov mailbox with the following information:

- Vendor Name
- Vendor ID
- Software Developer ID
- Contact Name
- Contact e-mail address
- Contact phone number
- Software limitations

The initial test transmission should include test returns for all forms supported by your software.

Software Approval

For final approval, the software vendor must transmit all test returns in one single transmission without errors. The software vendor must confirm receipt of the state acknowledgements. The e-file vendor will not be approved as an e-file vendor until forms applicable to their e-file software is approved. Vendors must coordinate PATS test submissions with the submission of paper forms.

Once testing is complete, an e-mail will be sent to the software vendor confirming approval and to request the company logo and URL for placement on Virginia's website as approved Virginia certified software.

Contact Information for e-File Help Desk

Questions or concerns may be e-mailed to the e-File Help Desk at ind efile@tax.virginia.gov

Updates to the Test Package dated 10/2011

The following details only the changes that were made to test package dated 10/2011:

Test Scenarios Sheet	Changed				
Test Scenario # 8	Corrected the Federal Earned Income Credit Amount				
	Political Contribution Checkbox – Deleted				
	Political Contribution – Deleted				
	Refund – Amount changed to 100				
Test Scenario # 11	Added - Amended Return Indicator				
	Tax Due Amount – Changed to 385				
Test Returns	Changes				
Test One – Form 760CG	Standard/Itemized Deductions amount (Line 10) - Deleted				
	Exemption amount (Line 11) – Deleted				
	Sum of Lines 10, 11 and 12 (Line 13) - Deleted				
Test Six - Overflow Statement	Deduction Code 102 replaced with Code 103				
Test Eight – Form 763	EIC Claimed – Changed to \$2542				
	Political Contributor Checkbox – Unchecked				
	Political Contribution on Line 25 – Deleted				
	Line 26 – Amount changed to 156				
	Line 28 – Amount changed to 100				
	Line 33 – Amount changed to 100				
Test Eight – Schedule 763 ADJ	Line 11 – Corrected to 03				
	Line 14 – Changed to 2542				
	Line 15 – Changed to 508				
	Line 16 – Changed to 508				
Test Nine – Schedule CR	Section 1, Part 3, Line A - Changed to 200				
	Section 1, Part 3, Line B – Amount Deleted				
	Section 1, Part 3, Line C - Changed to 200				

	Section 1, Part 3, Line 3D - Changed to 200
	Section 1, Part 20, Line A - Changed to 100
	Section 1, Part 20, Line C - Changed to 100
	Section 1, Part 20, Line 20D - Changed to 100
Test Ten – Form 760PY	Line 14 – Prorated exemption amount deleted
	Line 16 – Sum of Lines 13, 14 and 15 deleted
Test Eleven – Form 760PY	Line 4a - Column A - Corrected to 4715
	Line 4b - Column B - Corrected to 4715
	Line 9 – Column A – Corrected to 61826
	Line 9 – Column B – Corrected to 20299
	Line 10 - Column A - Corrected to 23309
	Line 10 - Column B - Corrected to 3281
	Line 17 - Column A - Corrected to 20281
	Line 17 - Column B - Corrected to 2263
	Line 18 - Column A - Corrected to 909
	Line 18 – Column B – Corrected to 45
	Line 19 – Corrected to 954
	Line 27 – Corrected to 65
	Line 32 – Corrected to 385
Test Twelve – Form 760PY	Exemptions – Deleted Exemption from Column B Exemptions – Column A – Changed to 2

File a state only Virginia resident individual return, Form 760CG, Filing Status 1, Single, where taxpayer's income includes disability income reported as wages, Virginia Adjusted Gross Income is below the filing threshold, with direct deposit of tax refund.

Return Details:

VA Taxpayer Name
VA Taxpayer SSN
VA Tone
VA To

Charlottesville, VA 22904

Filing Status Single FAGI (Changed from NACTP) 11649

Subtraction from FAGI Disability Income reported as Wages

VA Withholding 66
Refund 66
Name or Filing Change Yes
Dependent on another's return Yes

Required Fields

Taxpayer PIN

ERO PIN

Name or Filing Change Bank Routing Number

Bank Account Number

Taxpayer's Contact Information TAX may discuss with Preparer

Preparer's Phone Number

Preparer Information

Preparer's SSN or PTIN or Preparer EIN

Preparer's Name Preparer's Firm Name Preparer's Address Preparer's State Preparer's City

Preparer's Zip Code

Direct Deposit

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TEST ONE

1040 MAIN STREET

CHARLOTTESVILLE Filing Status: 1	Head	of ehold:	Name or Filing Change: Address Change:	Amended: NOL: Federal Earned
Exemptions Dependents	Total 65 and over	Blind Total	Virginia Return Not Filed Last Year:	Income Credit Locality: 540
Yourself 1 Spouse	01		Your SSN (ONE 400007001
Vendor ID:	9999X	9999	Spouse's SSN	
1. Fed Adj Gross Income	1.	11649	16a.Your VAGI	16a.
2. Additions, see Pg 2, Lir	ne 3 2.		16b.Spouse's VAGI	16b.
3. Subtotal	3.	11649	17. Net Tax	17.
4a. Age Deduction - You	4a.		18a. Your Withholding	18a. 66
4b. Age Deduction - Spous	e 4b.		18b.Spouse's Withhole	ding 18b.
5. Soc Sec & Tier 1 Railro	ad 5.		19. Estimated Payme	nts 19.
 State Inc Tax Overpayn Other Subtractions, 	nent 6.		20. Extension Payme	nts 20.
see Pg 2, Line 7	7.	249	21. Credit for Low Inc	ome 21.
8. Subtotal Subtractions	8.	249	22. Credit tax paid anot	her state 22.
9. Total VAGI 10a.Federal Sch. A	9.	11400	23. Other Credits24. Total Payments	23.
Itemized Deductions	10a.		/Credits	24 . 66
10b.State/Local Income Tax 10. Standard/Itemized	10b.		25. Tax You Owe	25.
Deductions	10.		 Overpayment Am Amount to 	ount 26. 66
11. Exemptions12. Deductions VAGI,	11.		Credit to Next Yea	ar's Tax 27.
see Pg 2, Line 9 13. Add Lines 10,	12.		28. Adjustments/Contr Amount You Owe	
11 and 12	13.		Paid by Credit Car	
14. VA Taxable Income	14.		Refund: Bank Routing	66
15. Tax Amount	15.		Number Bank Account	C 253170486
16. Spouse Tax Adjustment	t 16.		Number	21007001
LAR PagelearDTD	LTD \$		_	

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400007001

ADDITIONAL FILING INFORMATION Dependent on Y Farmer/ Fisherman,		Deductions 8. Deduction Code and Amount				
another's return: A Farmer/ Fisherman, Merchant Seaman:				'		
Taxpayer Overseas Deceased: when due:		a.				
Wilding.		b.				
		C.				
		C .				
Additions - SCH ADJ/CG - Part 1		9. Total Deductions:				
Additions - SCH ADJ/CG - Part 1		Spouse's Name - Filing	g Status 3 Only			
Interest on obligations						
of other state 2. Other Additions:		AGE DEDUCTION DE	TAILS			
a. Fixed Date Conformity		You				
b.		Spouse				
c.						
3. Total Additions:		Contact Information Your Phone	8043321668	8043677001		
Subtractions		Spouse				
 Income from obligations or securities of the U.S. 		Dept of Taxation may omy return with my prep		X		
5. Disability Income		Preparer Phone Numb	per	8042920000		
reported as wages 5a. You	249	Preparer Info	123456789	7		
5b. Spouse						
Other Subtractions: a. Fixed Date Conformity			clare under penalty of law that I (w nowledge, it is a true, correct and			
b.			rect deposit of your refund b n, you are certifying that the			
c.			n, you are certifying that the e territorial jurisdiction of the			
d.		Your Signature	Da	ate		
		Spouse's Signature	D	ate		
7. Total Subtractions:	249					
Page 9 File by May 1, 2012	J 1	Preparer SignatureOHN DOE OHN DOE'S FIRI 11 MAIN STREE' UFFOLK VA 2343	M I	ate		

File a Virginia resident individual return, Form 760CG, Filing Status 1, Single, Head of Household, where taxpayer has one dependent, Federal Earned Income Credit and Virginia Earned Income Credit, Other Additions, Other Deductions, with direct deposit of tax refund.

Return Details:

 VA Taxpayer Name
 Test Two

 VA Taxpayer SSN
 400-00-7002

 NACTP Taxpayer SSN
 600-00-1002

 Address
 111 Main Street

 Suffolk, VA 23432

Filing Status Single
Head of Household Yes
Dependents One
FAGI 20000
Addition to FAGI Code 13
Code 14

Deductions from VAGI Code 101
VA Withholding 500
Federal Earned Income Credit 2561
Virginia Earned Income Credit 512
Refund 435
Overseas when due Yes
Address Change Yes

Required Fields

Taxpayer PIN
Bank Routing Number
Bank Account Number
Taxpayer's Contact Information
Direct Deposit

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TEST TWO

111 MAIN STREET

SUFFOLK VA 23432

Exemptions Yourself Spouse	Filing Status: 1 Dependents 1 01	Total 65 a	Head House and over		X Total	Name or Filing Change: Address Change: Virginia Return Not Filed Last Year:	X	Amended: NOL: Federal Ea Income Cre Locality:	edit 800	X 4000(7 2561
Vendor ID:	9	999X		999	9	Spouse's SSN					
1. Fed Adj	Gross Income	1.		200	00	16a.Your VAGI		16a.			
2. Additions	s, see Pg 2, Line	e 3 2.		2	00	16b.Spouse's VAGI		16b.			
3. Subtotal		3.		202	00	17. Net Tax		17.		57	7
4a. Age Ded	luction - You	4a.				18a. Your Withholdi	ng	18a.		50	0
4b. Age Ded	luction - Spouse	e 4b.				18b.Spouse's Withh	olding	18b.			
5. Soc Sec	& Tier 1 Railroa	ad 5.				19. Estimated Payr	ments	19.			
	Tax Overpaym	ent 6.				20. Extension Payr	nents	20.			
see Pg 2		7.				21. Credit for Low I	ncome	21.		51	2
8. Subtotal	Subtractions	8.				22. Credit tax paid a	nother st	ate 22.			
9. Total VA		9.		202	00	23. Other Credits24. Total Payments	;	23.			
Itemized	Deductions	10a.				/Credits		24.		101	2
10b.State/Loc 10. Standard	cal Income Tax	10b.				25. Tax You Owe		25.			
Deductio	ons	10.		30	00	26. Overpayment A27. Amount to	mount	26.		43	5
11. Exemption 12. Deduction		11.		18	60	Credit to Next	∕ear's Ta	ax 27.			
see Pg 2	2, Line 9	12.		120	0.0	28. Adjustments/Co Amount You Ov		ns 28.			
11 and 12		13.		60	60	Paid by Credit C	ard				
14. VA Taxal	ble Income	14.		141	40	Refund: Bank Routing				43	5
15. Tax Amo	ount	15.		5	77	Number Bank Account	С		0514	10054	9
16. Spouse	Tax Adjustment	16.				Number		1	001234	15678	9
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400007002

ADDITIONAL FILING INFORMATION					Deductions				
Dependent on Farmer/ Fisherman, another's return: Merchant Seaman:			Deduction Code and Amount						
	axpayer eceased:	Overseas when due:	X		a. 10	01	1200		
D	eceased.	when due.	Λ		b.				
					C.				
				9.	Total Deductions:		1200		
Αc	Iditions - SCH ADJ/CG - I	Part 1		Sr	pouse's Name - Filing	g Status 3 Only			
1.	Interest on obligations of other state								
2.	Other Additions:				GE DEDUCTION DE	IAILS			
	a. Fixed Date Conformity	•		Yo	ou				
	b. 13	100		Sp	pouse				
	c. 14	100							
3.	Total Additions:	200			ontact Information our Phone	8043677000	8043677002		
Su	btractions			S	pouse				
4.	Income from obligations or securities of the U.S.				ept of Taxation may o y return with my prep				
5.	Disability Income reported as wages			Pi	reparer Phone Numb	per			
	5a. You			Pi	reparer Info		7		
	5b. Spouse								
6.	Other Subtractions: a. Fixed Date Conformity	,				clare under penalty of law that I knowledge, it is a true, correct an			
	b.					rect deposit of your refund			
	C.				•	n, you are certifying that the e territorial jurisdiction of th			
	d.			Υ	Your Signature		Date		
, .	Total Culativa attaca			8	Spouse's Signature		Date		
1.	Total Subtractions:			F	Preparer Signature		Date		

2011 Virginia Schedule ADJ/CG Part 2

400007002

Tax Credit for Low Income Individuals or VA Earned Income Credit

a. TEST TWO 40	cial Security Number 0007002	VAGI 20200	Voluntary Contributions from refund or tax payment a.
e. Total Family VAGI	10e.	20200	b.
11. Total Exemptions	11.	02	c.23. School or Library Foundation Contributions
12. Personal Exemptions	12.		a.
13. Form 760 exemptions multiply Line 12 by \$300	13.	0	b.
14. Federal Earned Income Credit	14.	2561	c.
15. Multiply Line 14 by 20% (.20)	15.	512	
16. Greater of Line 13 or Line 15	16.	512	24. Total Adjustments
17. Credit (Lesser of Line 16 above or Page 1, Line 17)	17.	512	

Adjustments to Amount of Tax

- 18. Addition to Tax 18.
 - a. Addition from Form 760C
 - b. Addition from Form 760F
- 19. Penalty 19.
 - a. Late Filing Penalty
 - b. Extension Penalty
- 20. Interest 20.
- 21. Consumer's Use Tax 21.

File a Virginia resident individual return, Form 760CG, Filing Status 3, Married Filing Separate, with Other Addition, where taxpayer is over the age of 65, with direct debit of tax due with a transmission date of May 1, 2012.

Return Details:

VA Taxpayer Name
VA Taxpayer SSN
NACTP Taxpayer SSN
VA Spouse Name
VA Spouse SSN
Address

Filing Status (Changed from NACTP)
65 and over Credit (DOB Changed from NACTP)
FAGI
Addition to FAGI
Estimated Payment

Tax Due

Test Three 400-00-7003 600-00-1003 Case Three 400-00-7013 222 Money Street Petersburg, VA 23803

Married Filing Separate Returns

07/24/1940 27100

Yes - Provided

300 93

Required Fields

Bank Routing Number
Bank Account Number
Taxpayer's Contact Information
TAX may discuss with Preparer
Preparer's Phone Number

Preparer Information

Preparer's SSN or PTIN or Preparer EIN

Preparer's Name Preparer's Firm Name Preparer's Address Preparer's State Preparer's City Preparer's Zip Code

Direct Debit

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TEST THREE

222 MONEY STREET

PETERSBURG VA 23803

Exemptions	Filing Status: 3	Total	Head House 65 and over		Total	Name or Filing Change: Address Change: Virginia Return Not Filed Last Year:			al Earned e Credit	٦
Yourself Spouse	1	01	1		1	Your SSN	THR		y. 750	400007003
Vendor ID	:	9999	X	999	9	Spouse's SSN	THR	E		400007013
1. Fed Adj	Gross Income	1.		271	.00	16a.Your VAGI		16a.		
2. Addition	ns, see Pg 2, Lir	ne 3 2.		1	.00	16b.Spouse's VAG	il .	16b.		
3. Subtota	I	3.		272	00	17. Net Tax		17.		393
4a. Age Dec	duction - You	4a		120	000	18a. Your Withhold	ling	18a.		
4b. Age De	duction - Spous	e 4b				18b.Spouse's With	holding	18b.		
5. Soc Sec	c & Tier 1 Railro	ad 5.				19. Estimated Pay	ments	19.		300
	c Tax Overpayn ubtractions,	nent 6				20. Extension Pay	ments	20.		
	2, Line 7	7.				21. Credit for Low	Income	21.		
8. Subtota	l Subtractions	8.		120	000	22. Credit tax paid	another st	tate 22.		
9. Total VA 10a.Federal		9.		152	00	23. Other Credits24. Total Payment	ts	23.		
	Deductions	10a.				/Credits		24.		300
10b.State/Lo	cal Income Tax	10b.				25. Tax You Owe		25.		93
Deduction		10.		30	000	26. Overpayment27. Amount to	Amount	26.		
 Exempt Deduction 		11.		17	30	Credit to Next	Year's Ta	ax 27.		
	2, Line 9	12.				28. Adjustments/Co		ons 28.		
11 and 1		13.		47	30	Paid by Credit				93
14. VA Taxa	ble Income	14.		104	70	Refund: Bank Routing				
15. Tax Amo	ount	15.		3	93	Number Bank Account	С		()51000020
16. Spouse	Tax Adjustmen	t 16.				Number			1007004	430005920
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400007003

ADDITIONAL FILING	INFORMATION		Deductions				
Dependent on Farmer/ Fisherman, another's return: Merchant Seaman:		8. Deduction Code and Amount					
Taxpayer	Overseas		a.				
Deceased:	when due:		b.				
			C.				
			0 Total Dadustions				
Additions - SCH ADJ	J/CG - Part 1		9. Total Deductions:				
4 Interest on ablicat			Spouse's Name - Filing Statu	s 3 Only			
 Interest on obligat of other state 	lions		CASE THREE AGE DEDUCTION DETAILS				
Other Additions:a. Fixed Date Cor	nformity			2440			
b.	15	100	Spouse				
c.							
3. Total Additions:		100	Contact Information Your Phone 8043377	7000 8043377003			
Subtractions			Spouse				
Income from oblig or securities of the			Dept of Taxation may discuss my return with my preparer.	X			
5. Disability Income			Preparer Phone Number				
reported as wages 5a. You			Preparer Info	7			
5b. Spouse							
Other Subtraction a. Fixed Date Cor				er penalty of law that I (we) have examined this return e, it is a true, correct and complete return.			
b.				osit of your refund by providing bank in-			
C.			-	re certifying that the ultimate destination rial jurisdiction of the United States.			
d.			Your Signature	Date			
7. Tabal Oakharatian			Spouse's Signature	Date			
7. Total Subtractions:			Preparer Signature	Date			
Page 16	File by May 1, 2012		JOHN DOE JOHN DOE'S FIRM 1040 MAIN STREE				

CHARLOTTESVILLE VA 22904

File a decedent Virginia resident individual return, Form 760CG, Filing Status 1, Single, with Age Deduction, Voluntary Contributions on Overflow Statement, and direct deposit of tax refund.

Return Details:

VA Taxpayer Name (Deceased)

VA Taxpayer SSN

NACTP Taxpayer SSN

Address

Test Four

400-00-7004

600-00-1004

111 Main Street
Fairfax, VA 22030

Filing Status (Changed from NACTP)

65 and over Credit

FAGI

VA Withholding

Farmer/Fisherman, Merchant Seaman Checkbox

Yes

Single

01/10/1937

54880

2000

Yes

Voluntary Contributions Yes - Provided

Refund 369

Required Fields

Taxpayer Contact Information – Optional Bank Routing Number Bank Account Number Direct Deposit

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TEST FOUR

111 MAIN STREET

FAIRFAX VA 22030

LAI	AR 1A.	VA 220	30				Name or Filing		Amended:	
Г		Filing Status: 1		Head House			Change: Address Change:		NOL: Federal Earned	٦
Exem	ptions	Dependents	Total	65 and over	Blind	Total	Virginia Return Not Filed Last Year:		Income Credit Locality: 0.5	9
Yours Spou		1	01	1		1	Your SSN	FOU:	R	400007004
Ver	ndor ID:	(9999	X	999	9	Spouse's SSN			
1. F	ed Adj C	Gross Income	1.		548	80	16a.Your VAGI		16a.	
2. A	Additions	, see Pg 2, Lin	e 3 2.				16b.Spouse's VAGI		16b.	
3. S	Subtotal		3.		548	80	17. Net Tax		17.	1311
4a. A	ige Dedi	uction - You	4a.		120	00	18a. Your Withholdir	ng	18a.	2000
4b. A	Age Dedu	uction - Spouse	e 4b.				18b.Spouse's Withho	olding	18b.	
5. S	Soc Sec	& Tier 1 Railro	ad 5.		108	80	19. Estimated Payr	nents	19.	
		Tax Overpaym btractions,	ent 6.				20. Extension Paym	nents	20.	
	ee Pg 2,		7.				21. Credit for Low Ir	ncome	21.	
8. S	Subtotal	Subtractions	8.		228	80	22. Credit tax paid an	other st	ate 22.	
	otal VAC		9.		320	00	23. Other Credits24. Total Payments		23.	
It	emized l	Deductions	10a.				/Credits		24.	2000
		al Income Tax Itemized	10b.				25. Tax You Owe		25.	
D	eduction	าร	10.		30	00	 Overpayment A Amount to 	mount	26.	689
	Exemptio Deduction	ns ns VAGI,	11.		17	30	Credit to Next Y	ear's Ta	ax 27.	
	ee Pg 2, dd Lines		12.				28. Adjustments/Cor Amount You Ow		ns 28.	320
1	1 and 12		13.		47	30	Paid by Credit Ca	ard		
14. V	/A Taxab	le Income	14.		272	70	Refund: Bank Routing			369
15. T	ax Amou	unt	15.		13	11	Number Bank Account	С	0.5	1000020
16. S	Spouse T	ax Adjustment	16.				Number		100700443	0005920
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400007004

Г			
ADDITIONAL FILING INFO Dependent on another's return: Taxpayer Deceased:	Parmer/ Fisherman, X Merchant Seaman: Overseas when due:	Deductions 8. Deduction Code and Am a. b.	nount
		c.	
Additions - SCH ADJ/CG 1. Interest on obligations of other state 2. Other Additions: a. Fixed Date Conform b. c.		9. Total Deductions: Spouse's Name - Filing State AGE DEDUCTION DETAILS You 01 Spouse Contact Information	•
3. Total Additions: Subtractions		Your Phone Spouse	
Income from obligation or securities of the U.S		Dept of Taxation may discuss my return with my preparer.	S
5. Disability Income reported as wages5a. You5b. Spouse		Preparer Phone Number Preparer Info	
Other Subtractions: a. Fixed Date Conform	ity		er penalty of law that I (we) have examined this returne, it is a true, correct and complete return.
b. c.		formation on your return, you a	poosit of your refund by providing bank in- are certifying that the ultimate destination prial jurisdiction of the United States.
d.		Your Signature	
7. Total Subtractions:		Spouse's Signature Preparer Signature	

2011 Virginia Schedule ADJ/CG Part 2

400007004

Tax Credit for Low Income Individuals or VA Earned Income Credit 10. Exemption Information Social Security VAGI Number 22. Voluntary Contributions from refund or tax payment a. b. C. a. d. b. e. Total Family VAGI 10e. 11. Total Exemptions 11. 23. School or Library Foundation Contributions 12. Personal Exemptions 12. 999999 320 13. Form 760 exemptions multiply Line 12 by \$300 13. 14. Federal Earned Income Credit 14. C. 15. Multiply Line 14 by 20% (.20) 16. Greater of Line 13 or Line 15 16. 24. Total Adjustments 320 17. Credit (Lesser of Line 16 above or Page 1, Line 17) 17. Adjustments to Amount of Tax 18. Addition to Tax 18. a. Addition from Form 760C b. Addition from Form 760F 19. Penalty 19. a. Late Filing Penalty b. Extension Penalty 20. Interest 20. 21. Consumer's Use Tax 21.

Overflow Statement

ctions			Deduction	s PY Status	4 Col B ON	ILY		
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To	otal	00000000000.			Total	00000000000.		
ons			Contributi	ons from Refu	und			
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ons- PY Status	4 Col B ON	LY	Contributions from Refund or Tax Payment					
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	Total	00000000000.			Total	00000000000.		
	Publ	ic School/Libr	ary Foundat	ions				
10 10 10 10 10 10 10 10 10 10	530001 027001 036001 037001 003001 550002 550001 041001 043001 590001	5555555555555	610001 065001 620001 069001 073001 075001 081001 083001 650001 660001	10 10 10 10 10 10 10 10 10	670001	10		
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File a state only Virginia resident individual return, Form 760CG, Filing Status 2, Married Filing Jointly, three dependents, Itemized Deductions, Fixed Date Conformity Addition, Other Additions, Other Subtractions, Other Deductions, Schedule FED for Schedule F and Form 2106, Estimated Payments, Political Contribution Credit and direct debit of tax due with a transmission date before May 1, 2012.

Return Details:

VA Taxpayer Name **Test Five** VA Taxpayer SSN 400-00-7005 NACTP Taxpayer SSN 600-00-1005 VA Spouse Name Case Five VA Spouse SSN 400-00-7015 NACTP Spouse SSN 600-00-1015 Address 222 Money Street Petersburg, VA 23803 Married Filing Jointly Filing Status

FAGI (Changed from NACTP) 71010

Additions to FAGI Yes - Provided Subtractions from FAGI Yes - Provided Deductions from FAGI Yes - Provided Yes - Provided

Primary Taxpayer's VA Withholding 300
Secondary Taxpayer's VA Withholding 200
Estimated Payments 200
Political Contribution Credit Checkbox Yes
Political Contribution Credit 50
Tax Due 112
Farmer/Fisherman/Merchant Seaman Checkbox Yes

Required Fields

Description for Other Subtraction Code 99
Description for Deductions Code 199
Bank Routing Number
Bank Account Number
Taxpayer's Contact Information
TAX may discuss with Preparer
Preparer's Phone Number
Preparer Info
Direct Debit

2011 VA760CG Page 1 Individual Income Tax Return

TEST FIVE

CASE FIVE

222 MONEY STREET

PETERSBURG VA 2 Filing Status: 2	Head	of ehold:	Name or Filing Change: Address Change:	Amended: NOL: Federal Earned	٦
Exemptions Dependents	Total 65 and over	Blind Total	Virginia Return Not Filed Last Year:	Income Credit Locality: 73	0
Yourself 1 03 Spouse 1	05		Your SSN F	IVE	400007005
Vendor ID:	9999X	9999	Spouse's SSN F	IVE	400007015
1. Fed Adj Gross Income	1.	71010	16a.Your VAGI	16a.	44700
2. Additions, see Pg 2, Lir	ne 3 2.	725	16b.Spouse's VAGI	16b.	20445
3. Subtotal	3.	71735	17. Net Tax	17.	862
4a. Age Deduction - You	4a.		18a. Your Withholding	18a.	300
4b. Age Deduction - Spous	e 4b.		18b.Spouse's Withholdin	ng 18b.	200
5. Soc Sec & Tier 1 Railro	ad 5.		19. Estimated Payment	s 19.	200
 State Inc Tax Overpayn Other Subtractions, 	nent 6.		20. Extension Payment	s 20.	
see Pg 2, Line 7	7.	6590	21. Credit for Low Incor	ne 21.	
8. Subtotal Subtractions	8.	6590	22. Credit tax paid another	er state 22.	
9. Total VAGI 10a.Federal Sch. A	9.	65145	23. Other Credits X24. Total Payments	23.	50
Itemized Deductions	10a.	40930	/Credits	24.	750
10b.State/Local Income Tax 10. Standard/Itemized	10b.	5000	25. Tax You Owe	25.	112
Deductions	10.	35930	26. Overpayment Amou	nt 26.	
 Exemptions Deductions VAGI, 	11.	4650	Credit to Next Year'	s Tax 27.	
see Pg 2, Line 9 13. Add Lines 10,	12.	2120	28. Adjustments/Contrib Amount You Owe:	utions 28.	
11 and 12	13.	42700	Paid by Credit Card		112
14. VA Taxable Income	14.	22445	Refund: Bank Routing		
15. Tax Amount	15.	1033	Number Bank Account	S 25	1082615
16. Spouse Tax Adjustmen	t 16.	171	Number	122	1221222
LAR PagellaRDTD	LTD \$		_		

2011 VA760CG Page 2

400007005

ADDITIONAL FILING INFORM	ATION		Deductions			_
	armer/ Fisherman, Merchant Seaman:	X	8. Deduction	n Code and Amo	unt	
Taxpayer (Overseas		a.	113		1130
Deceased:	vhen due:		b.	199		990
			C.			
Additions - SCH ADJ/CG - Par	t 1		9. Total Ded DEDUCTION CO Spouse's Nan			2120
 Interest on obligations of other state 			AGE DEDUC	TION DETAILS		
 Other Additions: a. Fixed Date Conformity 		500	You			
b. 99		225	Spouse			
c.			Ocusto et la fau			
3. Total Additions:		725	Contact Infor Your Phone		376000 8043	374000
Subtractions			Spouse		80422	228000
Income from obligations or securities of the U.S.			Dept of Taxati my return with	on may discuss my preparer.		X
5. Disability Income			Preparer Pho	ne Number	7032	228001
reported as wages 5a. You			Preparer Info	14005	56789	7
5b. Spouse		5000				
Other Subtractions: a. Fixed Date Conformity		500		-	penalty of law that I (we) have examit is a true, correct and complete ret	
b . 52		100			sit of your refund by providing	
c . 99		990			e certifying that the ultimate de al jurisdiction of the United St	
d.			Your Signature_		Date	
7. Total Subtractions:		6590	Spouse's Signatu	ure	Date	
BTRACTION CODE 99 DESC	CRIPTION		Preparer Signatu	ire	Date	

2011 Virginia Schedule FED/CG

TEST FIVE CASE FIVE 222 MONEY STREET

PETERSBURG VA 23803

400007005 400007015

730

SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

1.	Schedule Name	First Schedule Info.	F	Second Schedule Info.

2. Gross Receipts or Sales 25000

3. Depreciation/ Expense Deduction

4. Business Activity Code 112111

5. Business Locality Code 199

6. Car and truck expenses

7. Inventory at end of year

8. Number of miles you used your vehicle for: **Business**

Number of miles you used your vehicle for: Commuting

10. Number of miles you used your

vehicle for: Other

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

11. Number of miles you used your

vehicle for: **Business** 12000 12. Number of miles you used your

13. Number of miles you used your vehicle for: **Other** 3000

14. Percent of business use of vehicle: **Vehicle 1**

vehicle: **Vehicle 1**15. Percent of business use of

vehicle: Vehicle 2

vehicle for: Commuting

SCHEDULE 4562 INFORMATION

16. Property Used more than 50% in a qualified business use:
Type of property

- 17. Date placed in service
- Business/investment use percentage
- 19. Cost or other basis
- 20. Depreciation deduction
- 21. Elected section 179 cost
- 22. Business Locality Code Page 25

File a Virginia nonresident individual return, Form 763, filing status 4, Married Filing Separate Returns, with Addition codes, Other Additions, Other Subtraction, Disability Income Subtraction, Other Deduction, Schedule Overflow, and multiple Schedule VK-1s with Virginia withholding, requesting a direct deposit of tax refund.

Return Details:

VA Taxpayer Name **Test Six** VA Taxpayer SSN 400-00-7006 NACTP Taxpayer SSN 600-00-1006 VA Spouse Name Case Six Spouse SSN 400-00-7016 NACTP Spouse SSN 400-00-1016 Address 456 Business Way Modesto, CA 95350 Filing Status Married Filing Separate Returns FAGI (Changed from NACTP) 19875 1000 - Disability Income reported as Wages 10195 - Business Income 500 - Other Gains 8400 - Rental Real Estate 500 - Other Income Yes - Provided Additions to FAGI Subtractions from FAGI Yes - Provided Yes - Provided Deductions from VAGI 399 VA Withholding VK-1 - 64 W-2 - 335 147 Refund

Required Fields

Bank Routing Number
Bank Account Number
Description for Other Subtractions Code 99
Description for Other Deductions Code 199
Taxpayer's Contact Information
TAX may discuss with Preparer
Preparer's Phone Number
Preparer Info
Direct Deposit

2011 Virginia Nonresident Income Tax Return Due May 1, 2012

Attach a complete copy of your federal tax return and all other required Virginia attachments.

		,	,									9									
- 1	First Να			MI	Last Nam	ie						Suffix	Your So 400007		urity	Num	ber				heck if eceased
	Spouse	e's First Name (Filing Status 2 O	nly)	MI	Last Nam	ie						Suffix	Spouse' 400007		l Seci	urity	Numb	er			heck if eceased
- 1		nt Home Address (Number and S USINESS WAY	treet or Rural Ro	ute)										Sta		Resid	dence	1			
- 1	City, To	own or Post Office ESTO									- 1	State CA			Code	Э					
		tant - Name of Virginia City or Co	ounty in which pri	ncipa	al place of b	ousii	ness	s, er	nploy	ment	or in	come		Loc	ality (Code	from	Instruct	tions		
	FAIR	FAX									X	City OR	Count	y 600)						
	Your Home Phone Number Your Business Phone Number Spouse										use's	s Bus	siness	Phone	Number						
F	Prepar	er's PTIN	Filing Election	Co	ode	Τ		x]		autho		the Depar	tment of Ta	axation	to dis	cuss	my (d	our) retu	ırn with my		
	123456	6789	7	99	99X				(00.)	, p. op.											
	Checl Boxes		nded Return ck if Result of NO	L						Addre 10 VA		ifferent Th	nan)verseas	s on Due Da	ite	
			endent on Anothe	r's		7	Quali	ifyin	ıg Far	rmer,	Fishe	erman or N	Merchant S	eaman			EIC (Claimed	on federal	return	
		L Retu	rn														\$;	(00	
_						.,							MPTION					low)			
Г	Filin	g Status (Check Only One))			You		eper	ndents				otal Section	1 65 0					I	Total S	ection 2
a:	_ `	1) Single- Did you claim federal 2) Married, Filing Joint Ret u				1	+		_ =		_	\$930 =			+		=		X \$800 =		_
here	_	source income				2	+		_ =	_	_ ×	\$930 =			+		_ =		X \$800 =		
1099-R and VK-1 here.	(3) Married, Spouse Has No Income From Any Source- Enter Spouse's SSN above Spouse's full name 2 + = X \$930 = +										=		X \$800 =								
Rand	(4) Married, Filing Separate Returns - Enter Spouse's SSN above CASE SIX 1 + = 1 X \$930 = 930 + 1										=		X \$800 =								
-660		Spouse's full name	Crioz on	<u> </u>		L	∫ Adc	∟ dth	_ ıe To	tal o	 of Se	ction 1 r	lus the	∟ Γotal o	_ fSe∉	ctio	_ n 2. E	Enter t	l he sum oi	Line	13
	1	Adjusted Gross Income																1	19875		00
2, W-	2	Additions from Schedule 76	3 ADJ, Line 3.														2	2	500		00
orms W-2, W-2G,	3	Add Lines 1 and 2															3	3	20375		00
ш	4	Age Deduction - (See instru				n V	/ork	she	eet).				You	self (n	nm/dd	l/yyy	y)	\top			00
Staple		Enter your birth date. For fil birth dates for Yourself and										4a		/	/						
St		You cannot claim the Age Subtraction on Schedule			also take	the	e Di	sal	biity			4b	Spo	use (m /	m/dd.	/уууу	y)				00
_	5	Social Security Act and equ	ivalent Tier 1 R	Railro	oad Retire	me	nt A	ct l	bene	fits re	eport	ted on yo	our federa	ıl retur	n		ţ	5			00
	6	State income tax refund or	overpayment c	redit	t reported	as	inco	me	on y	your	fede	ral returr	1				(6			00
ن -	7	Subtractions from Schedule	763 ADJ, Line	7.													7	7	1500		00
r her	8	Add Lines 4a, 4b, 5, 6 and	7														8	В	1500		00
Staple check or money order here.	9	Virginia Adjusted Gross In	ncome (VAGI).	Su	btract Lin	e 8	fro	m l	Line	3							Ç	9	18875		00
ney	10	Deductions: Enter total Fed	eral Itemized D)edu	ictions froi	m F	ede	eral	Sch	edule	e A						10	0			00
or mo	11	State and Local income tax	es claimed fron	n Fe	ederal Sch	edu	ıle A	۹, if	clair	ming	Item	ized De	ductions.				1	1			00
eck	12	If claiming Itemized Deducti	ions subtract Li	ine 1	11 from Lir	ne 1	10 о	r e	nter (Stand	dard	Deduction	on amour	nt			12	2	3000		00
e ch	13	Exemption amount. Enter the	he total amount	t fro	m the Exe	mp	tion	Se	ection	ns 1 a	and 2	2 above.					13	3	930		00
Stapl	14	Deductions from Schedule	763 ADJ, Line	9													14	4	500		00
	15	Add Lines 12, 13, and 14.															15	5	4430		00
	For L	Page 27 ocal Use					1.3	FD	$\overline{}$	\neg									Coding		

Va. Dept. of Taxation 2601044 REV. 01/11

FORM	763	(2011)	Page 2

Your N				Your SSN 400007006														
16	Virginia '	Taxable Income comp	puted as a reside	ent. Subtrac	t Line	15 fro	m Line	9						16		14445	5	00
17	Percenta	age from Nonresident	t Allocation Secti	on below (E	nter t	o one	decim	al pla	ce or	nly)				17		52.9		%
18	Nonresid	dent Taxable Income.	(Multiply Line 10	6 by percen	tage o	n Line	17)							18		7641		00
19	Income -	Tax from Tax Table or	Tax Rate Sched	dule										19		252		00
20a	Your Vir	ginia income tax withl	held, Attach Forr	ns W-2, W-	2G, 10	99 an	d VK-1.							20a		399		00
20b	Spouse's	s Virginia income tax	withheld, Attach	Forms W-2	, W-20	3, 109	9 and \	/K-1						20b				00
21	2011 Est	timated Tax Payment	s (Include credit	from 2010)										21				00
22	Extensio	n Payment - submitte	ed using Form 7	60IP										22				00
23	Tax Cred	dit for Low Income Inc	dividuals or Virgi	nia Earned	Incom	e Cred	dit from	Sche	dule 7	763 AD	J, Line	e 17.		23				00
24	Total cre	dits from Schedule C)SC											24				00
25	Credits f	rom Schedule CR, Se	ection 5, Line 1A	. If claiming	Politic	cal Co	ntributi	on Cre	edit o	nly, che	eck bo	ох		25				00
26	Total pa	yments and credits	. Add Lines 20	a, 20b, 21, 2	22, 23,	24 an	nd 25							26		399		00
27	If Line 19	9 is larger than Line 2	26, enter the diffe	erence. This	is the	INCO	ME TA	X YO	u ow	/E. Ski	p to Li	ine 30		27				00
28	If Line 26	6 is larger than Line 1	19, enter the diffe	erence. This	is the	OVE	RPAYM	ENT /	AMO	UNT				28		147		00
29	Amount	of overpayment on Lin	e 28 to be CRED	ITED TO 20	12 ES	ГІМАТ	ED INC	ОМЕ	TAX.					29				00
30	Adjustm	ents and Voluntary C	ontributions from	attached	Sched	ule 76	3 ADJ,	Line 2	24					30				00
31	Add Line	es 29 and 30												31				00
32	larger th	ve tax on Line 27, add an Line 28, enter the	difference. This	is the AMO	UNT Y	ou o	WE. At	tach p	ayme	ent.			is	32				00
22		eck here if credit card												22				00
33		3 is larger than Line 31	Account Type	North Line 2			Savin		e KEI	UNDE	טו ט	100.		33		147		00
	-	sit Information direct deposit	0 5 1 0		_	Tol	1		0 -	7 0	0	4 4	1 3	0 0	0	5 9	2 (\Box
		See instructions.	Your bank rou						<u></u>	, 0				ınt num			2 0	
NO	NRESID	ENT ALLOCATION F					in brac	kets.	_			I Sour				- Virgini	a Sourc	es
1	Wages	, salaries, tips, etc							1 _		100	0		00		1000		00
_		t income							2 _					00				00
3		ds y received							3 4					00				00
5		ss income or loss							5		1019	95		00		1000		00
6	Capital	gain or loss/capital g	ain distributions						6					00				00
7		ains or losses							7 _		50	0		00				00
8		e pensions, annuities							8 –		0.40			00		0.400		00
9 10		royalties, partnership							9 10		840	0		00		8400		00
11		ncome							11 -		500	0		00		500		00
12	Interest	t on obligations of oth	ner states from S	chedule 76	3 ADJ,	Line '	1		12					00				
13	Lump-s	sum distributions/accu	umulation distrib	utions inclu	ded on	Sche	dule 76	3	- 12					00				00
14		ne 3 - Add Lines 1 through							13 _ 14		2059	95		00		10900)	00
15		ident allocation perce							' ⁻ [
I (\//e)	percent ENTER	tage to one decimal p R here and on Line 17 igned, declare under per	olace but not moi 7 on Page 2	re than 100	% (exa	mple	5.4%).		15	a hast o	f my (c	ur) kno	wlada	it ic o	true or	52.9	complete	% return
Plea	se Sign Here	Your Signature	ions provided by la	araci (we) i		S11111100	Date			Signature			_					ate
Pre	parer's e OnTyage	Preparer's Signature 28		Date		Firm's	s Name	(or You	urs if S	Self-Emp	oloyed)		eparer'	s Phone	Numb	er		

2011 Virginia Schedule 763 ADJ (Form 763 ADJ) Page 1

Your Name Your SSN	
TEST SIX 400007006	

1 –	40007000				
Ad	ditions to Adjusted Gross Income				
1	Interest on obligations of other states, exempt from federal in	come tax but not from state to	ax. 1		00
2	Other additions to adjusted gross income.				
	2a. Fixed Date Conformity addition - See instructions		2a		00
	2b - 2c Refer to the Form 763 instructions for Other Addition Codes.	0 0 2b	2b	500	00
		2c	2c		00
3	Total Additions. Add Lines 1, 2a - 2c. Enter here and on Form		3	500	00
Sı	btractions from Adjusted Gross Income				
4	Income (interest, dividends or gains) from obligations or secu state income tax, but not from federal tax				00
5	Disability income reported as wages (or payments in lieu of we claiming this subtraction you cannot also claim Age Deduct you most.				
	5a Enter YOUR disability subtraction on 5a		5а	1000	00
	5b Enter SPOUSE's disability subtraction on 5b, if claiming F	Filing status 2	5b		00
6	Other Subtractions as provided in instructions				
	6a. Fixed Date Conformity subtraction. See instructions		6a		00
	6b - 6d Refer to the Form 763 instructions book for Other Subtraction Codes	6b 0 0	6b	500	00
		6c	6c		00
			6d		00
7	Total Subtractions. Add Lines 4, 5a, 5b, and 6a - 6d. Enter he SUBTRACTION CODE 99 DESCRIPTION	6d LLL ere and on Form 763, Line 7.	7	1500	00
D	eductions from Virginia Adjusted Gross Income				
8	Refer to the Form 763 instructions for Deduction Codes	8a 0 0 0	8a	500	00
	DEDUCTION CODE 199 DESCRIPTION		8b		00
		8b	8c		00
		8c			

Avoid delays - If completed, attach Schedule 763 ADJ to Form 763

00

500

9 Total Deductions. Add Lines 8a - 8c. Enter here and on Form 763, Line 14.....

2011 Virginia Schedule 763 ADJ

Р	ac	рe	2

Your Name	Your SSN
TEST SIX	400007006

Tax Credit For Low Income Individuals or Virginia Earned Income Credit - SEE INSTRUCTIONS

		/ income individuals or virginia Earned i							
F	amily VAGI	Name	Social Security Number (SSN)		Virginia Adjusted Gi Income (VAGI)	ross			
	Yourself					00			
	Spouse					00			
	a. Dependent					00			
	b. Dependent					00			
10	If more than 4 Enter total Fan	exemptions, attach schedule listing the nan nily VAGI here.	ne, SSN & VAGI.	10		00			
11	Guidelines Tal	number of exemptions reported in the table ble shown in the Form 763 instruction book	for this Line to see if you qualify for this	11					
12	If you qualify,	eported on your Form 763	12						
13	for the Tax Cre	2 by \$300. Enter the result on Line 13 and edit for Low Income Individuals but claimed enter \$0 and proceed to Line 14	an Earned Income Credit on your	13		00			
14		ount of Earned Income Credit claimed on your federal return, enter \$0		14		00			
15	Multiply Line 1	4 by 20% (.20)		15		00			
16	Enter the grea	ter of Line 13 or Line 15		16		00			
17		amount on Line 16 above to the amount of two amounts here and on Form 763, Line 23		17		00			
Adi	Adjustments and Voluntary Contributions								
18		Check if addition came from: Form	n 760C Form 760F	18		00			
19	Penalty	Late Filing Penalty Exte	ension Penalty	19		00			
20	Interest (interes	est accrued on the tax you owe)		20		00			
21	Consumer's Us	se Tax		21		00			
22	contribution(s)	aributions. Enter the code for the and the contribution amount(s) in boxes entributing to more than 3 Voluntary	22a 2	2a		00			
		see Form 763 instructions.	22b 2	2b		00			
			22c 2	2c		00			
23	Foundation, er	to a School Foundation or a Library ster the code for the foundation(s) and the	23a 2	3a		00			
		nount(s) in boxes 23a - 23c. If contributing school or library foundations, see Form s.	23b 2	:3b		00			
			23c 2	3c		00			
24	Total Adjustme	nts (add Lines 18 - 23c). Enter here and on	Form 763, Line 30	24		00			

Overflow Statement

Deduc	ctions			Deduction	s PY Status	4 Col B Ol	NLY
104 199 111 000 000	100 100 100 00000000000 00000000000000	103 107 000 000 000 000	100 100 000000000000. 000000000000. 00000000	000 000 000 000 000	00000000000. 00000000000. 00000000000. 000000	000 000 000 000 000	00000000000. 00000000000. 00000000000. 000000
	To	otal	500		-	Гotal	00000000000.
Subtra	ctions			Subtraction	ns PY Statu		ONLY
21 37 20 00 00 00 00 00 00 00	50 100 100 000000000000. 00000000000. 00000000	24 99 52 00 00 00 00 00 00	100 50 100 000000000000 00000000000 00000000	00 00 00 00 00 00 00 00	00000000000. 0000000000. 00000000000. 000000	00 00 00 00 00 00 00 00	00000000000. 0000000000. 0000000000. 000000
	То	tal	500			Total	00000000000.
Additio				Contribution	ons from Refu	und	
10 12 14 99 00	75 75 100 50 000000000000000000000000000	11 13 15 00	25 100 75 00000000000 0000000000000000	00 00 00 00 00	00000000000. 00000000000. 00000000000. 000000	00 00 00 00 00	00000000000. 00000000000. 00000000000. 000000
	To	otal	500	00		Total	00000000000.
Additio	ns- PY Status	4 Col B ON	LY	Contribution	ons from Refu	ınd or Tax l	
00 00	00000000000. 000000000000. 00000000000	00 00 00 00 00 00	00000000000 00000000000 00000000000 0000	00 00 00 00 00	00000000000 00000000000 00000000000 0000	00 00 00 00 00 Total	00000000000 00000000000 00000000000 0000
			00000000000000000.			TOtal	00000000000
		Pubi	ic School/Libr	ary Foundat			
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2011 Virginia Owner's Share of Income And Schedule VK-1 Virginia Modifications And Credits (Form 502)

Va. Dept. Of Taxation 2601024 VK-1 (Rev 10/11)

Check If - Final If SHORT Per	iod Return: Beginnir	ng Date	, 20	011; Ending Date	, 20	_
	Owner is Participating	in an Individua			TT\ 1. 6	
Owner Info				ss-Through Entity (P		
Name TEST SIX	Federal Empl	over ID Number or 8 07006	ANOTHER PA	ASS THRU	Federal En	nployer ID Number 39013
Address 456 BUSINESS WAY			Address 456 STREET	ADDRESS DR	Tax Year E	nd Date
Address			Address			
City or Town, State And ZIP Code MODESTO CA 95350			City or Town, State			
Additional Owner Information						
a. Date Owner Acquired Interest I		Entity (MM/DD/	YYYY)		/	/
b. Owner's Entity Type (Enter cod	le; see instructions)					
c. Owner's Participation Type (En	ter code; see instruction	ons)				
d. Owner's Participation Percenta	ige (Example: 47.35%	- see instructio	ons.)			%
e. Amount Withheld by PTE for O	wner				64	
f. If Owner or Entity is exempt fro	m withholding enter e	xemption code	(see instructions))		
Distributive or Pro Rata Incom See instructions.	ne and Deductions					
Total of Taxable Income Amour	ıts				. 1.	.00
2. Total of Deductions					2.	.00
3. Tax-exempt Interest Income					. 3.	.00
Allocation and Apportionment	t					
4. Income Allocated To Virginia (C	wner's Share From P	TE's Schedule	502A, Section B,	, Line 3(f))	4.	.00
5. Income Allocated Outside Of V	irginia (Owner's Share	From PTE's S	chedule 502A, S	ection B, Line 3(j))	5.	.00
6. Apportionable Income (Owner's	s Share From PTE's S	chedule 502A,	Section B, Line 3	3(g))	6.	.00
7. Virginia Apportionment Percent					_	0/
or 100%)					7.	%
Virginia Additions - Owner's S 8. Fixed-date Conformity - Depre					. 8.	.00
Fixed-date Conformity - Other.						.00
10. Net Income Tax Or Other Tax L	Jsed As A Deduction Ir	n Determining T	axable Income (S	See Instructions)	10.	.00
11. Interest On Municipal Or State						.00
12. Other additions (See Instruction						
Code	Amount		Code	Amount		
12a	.00	12b		.00		
12c	.00	12d		.00		
13. Total additions (add Lines 8-11	and 12a-12d)				13.	.00
Virginia Subtractions - Owner	's Share					
Fixed-date Conformity - Depred	ciation				14.	.00
15. Fixed-date Conformity - Other					15.	.00
Income From Obligations Of The	ne United States				16.	.00
 Other subtractions (See Instructions Code 	ctions for Schedule 502 Amount		action Codes.) Code	Amount		
17a	.00	17b		.00		
17c	.00	17d		.00		
18. Total ®aute r32tions (Add Lines 1	(4-16 and 17a-17d)				18.	.00

2011 Virginia Schedule VK-1 Page 2

Owner Federal Employer ID Number or SSN	_
---	---

PTE Federal Employer ID Number _____

Virginia Tax Credits

Nonrefundable Credits

Noi	nrefundable Credits	
1.	State Income Tax Paid (See instructions)	.00
2.	Neighborhood Assistance Act Credit	.00
3.	Enterprise Zone Act General Tax Credit	.00
4.	Enterprise Zone Act Zone Investment Tax Credit	.00
5.	Reserved for future use	.00
6.	Conservation Tillage Equipment Credit	.00
7.	Biodiesel and Green Diesel Fuels Tax Credit	.00
8.	Fertilizer and Pesticide Application Equipment Credit	.00
9.	Recyclable Materials Processing Equipment Credit	.00
10.	Rent Reduction Program Credit	.00
11a.	. Clean-Fuel Vehicle Credit	.00
11b	. Vehicle Emissions Testing Equipment Credit	.00
12.	Major Business Facility Job Tax Credit	.00
13.	Clean Fuel Vehicle Job Creation Tax Credit	.00
14.	Day-care Facility Investment Tax Credit	.00
15.	Low-income Housing Tax Credit	.00
16.	Agricultural Best Management Practices Tax Credit. (If Individual, see instructions for this credit) 16.	.00
17.	Worker Retraining Credit	.00
18.	Waste Motor Oil Burning Equipment Credit	.00
19.	Riparian Forest Buffer Protection For Waterways Tax Credit	.00
	20. Virginia Coal And Production Incentive Tax Credit2000	
	21. Enter the amount of credit assigned to another party21.	
22.	Virginia Coal and Production Incentive Tax Credit available for use by owner (Subtract Line 21 from Line 20) 22.	.00
23.	Historic Rehabilitation Tax Credit. 23.	.00
24.	Land Preservation Tax Credit	.00
25.	Qualified Equity & Subordinated Debt Investments Tax Credit	.00
26.	Community of Opportunity Tax Credit	.00
27.		.00
28.	Farm Wineries and Vineyards Tax Credit	.00
29.	International Trade Facility Tax Credit	.00
30.	Port Volume Increase Tax Credit	.00
31.	Barge and Rail Usage Tax Credit	.00
32.		.00
33.	Research and Development Expenses Tax Credit (If taxpayer does not qualify for refundable credit,	
	see instructions)	.00
34.	Total Nonrefundable credits (Total Lines 1-19 and 22-33)	.00
Ref	fundable Credits	
35.	100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax	00
26	Credits from Line 2 of Schedule B of your 2011 Form 306	.00
	Full credit: Enter amount from 2011 Form 306, Line 12 36. 85% Credit: Enter amount from 2011 Form 306, Line 13 37.	.00
37. 38.	Total Coal Related Tax Credits allowable this year: Add Lines 36 and 37	.00
	2011 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2014 return. Enter amount from your 2011 Form 306, Line 11	.00
40.	Motion Picture Production Tax Credit	.00
41.		.00
	Total Refundable Credits	.00

Notice: You have received this Schedule VK-1 because the above named Pass-Through Entity (PTE) earned income from Virginia sources and has passed through to you a portion of that Virginia source income based on your ownership of the PTE. A copy of this schedule has been filed with the Virginia Department of Taxation. Everyone who receives Virginia source income is subject to taxation by Virginia regardless of state of residency or domicile. You may be required to file a Virginia tax return even though you may be a nonresident individual or a business domiciled outside Ragenia. To determine if you are required to file a Virginia income tax return, consult your tax professional. Information and forms may be obtained at www.tax.virginia.gov, or call the Virginia Department of Taxation at 804-367-8031 (individuals) or 804-367-8037 (businesses).

File a Virginia nonresident individual return, Form 763, filing status 2, Married Filing Jointly, 6 dependents, with Spouse Subtraction for Disability Income reported as Wages, Federal Earned Income Credit and claiming Virginia Credit for Low Income, Standard Deduction, making Voluntary Contributions, and payment of tax due by direct debit.

Return Details:

VA Taxpayer Name VA Taxpayer SSN NACTP Taxpayer SSN VA Spouse Name Spouse SSN NACTP Spouse SSN Address

71001000

Filing Status FAGI

Subtraction from FAGI

Credit for Low Income Voluntary Contributions

Tax Due

Test Six 400-00-7007 600-00-1007 Case Seven 400-00-7017 600-00-1017 511 Carol Blvd

Columbus, OH 43228 Married Filing Jointly

32200

2500 - Wages

1000 – Spouse Disability Income 12200 – Taxable IRA Distributions 16500 – Gambling Income

1000 - Spouse Disability Income reported

as Wages

353

Yes - Provided

60

Required Fields

ERO PIN
Taxpayer's Contact Information
TAX may discuss with Preparer
Preparer's Phone Number
Preparer Info
Direct Debit

2011Virginia Nonresident Income Tax Return Due May 1, 2012

		Attach a complete copy	y of your federa	ıl ta	x return a	nd	all	oth	er re	equire	ed Vi	rginia a	ittachme	nts.							
	irst Na EST	ame		МІ	Last Nam SEVEN	е					S	uffix	Your So 4000070		urity	Num	ber				heck if eceased
	Spouse	e's First Name (Filing Status 2	Only)	МІ	Last Nam SEVEN	е					S	Suffix	Spouse' 4000070		Seci	urity	Numb	er			heck if eceased
		t Home Address (Number and AROL BLVD	Street or Rural Ro	ute)										Stat	e of F	Resid	dence				
		own or Post Office MBUS										state DH		ZIP 432	Code)					
		ant - Name of Virginia City or 0	County in which pri	ncipa	al place of b	usir	ness	, en	nploy	ment o	or inco	ome		Loc	ality (Code	from	Instruct	ions		
F	RICHN	IOND									X	City OR	County	, 760							
)	our H	ome Phone Number		You	ur Business	Ph	one	Nur	mber					Spo	use's	Bus	siness	Phone	Number		
F	repar	er's PTIN	Filing Election	Co	ode		Γ,			autho		ne Depart	tment of Ta	xation t	o dis	cuss	my (d	our) retu	ırn with my		
	8888		7	999	99X			<u> </u>	(our)	prepa	arer.										
	Check Boxes		ended Return eck if Result of NO	L						Addre: 10 VA		ferent Th n	an				0	verseas	on Due Da	ite	
			pendent on Anothe	r's			Quali	fyin	g Far	mer, F	Fisher	man or N	lerchant S	eaman			EIC (Claimed	on federal i	return	
		L Re	turn															1586		00	
_	Eilin	g Status (Check Only One	۵)			You	De	nen	dents				MPTIONS tal Section					ow)		Total S	ection 2
	_			. 1.40	[1	_	pen	=		_x (930 =	tal Section	1 65 01	+ Over	Billi	- -		X \$800 =	Total 3	ection 2
ē.		 Single- Did you claim feder Married, Filing Joint Re source income 				2	+	6	-	8	-	\$930 = \$930 =	7440		+	H	-		X \$800 =		
1099-K and VK-1 nere.	☐ (3	B) Married, Spouse Has No Enter Spouse's SSN above	o Income From	Any	/ Source-	2	+		=		× \$	\$930 =			+		=		X \$800 =		
ng v		Spouse's full name	Doturne -								-			-	-		+			\vdash	
۲- م	□ (4	Enter Spouse's SSN above Spouse's full name				1	+		=		X \$	930 =			+		=		X \$800 =		
						-	Add	l th	е То	tal of	f Sec	tion 1 p	lus the 1	otal o	f Sec	ctio	n 2. E	nter t	he sum or	Line	13
, ,	1	Adjusted Gross Income															1	۱ 	32200		00
γ,	2	Additions from Schedule 7	763 ADJ, Line 3.														2	2			00
orms w-z, w-zG,	3	Add Lines 1 and 2															3	3	32200		00
_	4	Age Deduction - (See inst				n W	/ork	she	et).				Your	self (m	m/dd	/ууу	y)				00
Staple		Enter your birth date. For the birth dates for Yourself and	d Spouse are red	quire	ed.							4a	S.n.o.	/	/	<i>t</i>	.\				
n		You cannot claim the Ag Subtraction on Schedule			also take	the	e Di	sak	oiity			4b	Spo	use (m /	m/dd/ /	/уууу	/)				00
_	5	Social Security Act and eq	uivalent Tier 1 R	ailro	oad Retire	me	nt A	ct b	ene	fits re	porte	ed on yo	ur federa	l returr	۱		5	5			00
	6	State income tax refund or	r overpayment c	redit	t reported	as i	nco	me	on y	your f	federa	al return					6	6			00
	7	Subtractions from Schedu	le 763 ADJ, Line	7													7	7	1000		00
	8	Add Lines 4a, 4b, 5, 6 an	d 7														8	3	1000		00
	9	Virginia Adjusted Gross	Income (VAGI).	Sul	btract Lin	e 8	fro	m l	_ine	3							Ś	9	31200		00
	10	Deductions: Enter total Fe	deral Itemized D	edu	ictions fror	n F	ede	ral	Sch	edule	A					-	10				00
5	11	State and Local income ta	xes claimed fron	n Fe	ederal Sch	edu	ıle A	۱, if	clair	ming I	Itemiz	zed Ded	luctions.				1′	<u>ا</u>			00
	12	If claiming Itemized Deduc	ctions subtract Li	ne 1	11 from Lir	ne 1	0 о	r er	nter S	Stand	dard D	Deductio	n amoun	t		-	12	2	6000		00
	13	Exemption amount. Enter															13	3	7440		00
	14	Deductions from Schedule															14				00
	15	Add Lines 12, 13, and 14 Page 35 ocal Use	k														15	5	13440 Coding		00
	COLT P	ocar USE					. 7	-		1									Coaina		

Va. Dept. of Taxation 2601044 REV. 01/11

Your SSN 400007007

10				
16	Virginia Taxable Income computed as a resident. Subtract Line 15 from Line 9.	16	17760	00
17	Percentage from Nonresident Allocation Section below (Enter to one decimal place only).	17	54.3	%
18	Nonresident Taxable Income. (Multiply Line 16 by percentage on Line 17).	18	9644	00
19	Income Tax from Tax Table or Tax Rate Schedule.	19	353	00
20a	Your Virginia income tax withheld, Attach Forms W-2, W-2G, 1099 and VK-1.	20a		00
20b	Spouse's Virginia income tax withheld, Attach Forms W-2, W-2G, 1099 and VK-1.	20b		00
21	2011 Estimated Tax Payments (Include credit from 2010).	21		00
22	Extension Payment - submitted using Form 760IP.	22		00
23	Tax Credit for Low Income Individuals or Virginia Earned Income Credit from Schedule 763 ADJ, Line 17	23	353	00
24	Total credits from Schedule OSC.	24		00
25	Credits from Schedule CR, Section 5, Line 1A. If claiming Political Contribution Credit only, check box	25		00
26	Total payments and credits. Add Lines 20a, 20b, 21, 22, 23, 24 and 25.	26	353	00
27	If Line 19 is larger than Line 26, enter the difference. This is the INCOME TAX YOU OWE. Skip to Line 30.	27		00
28	If Line 26 is larger than Line 19, enter the difference. This is the OVERPAYMENT AMOUNT.	28		00
29	Amount of overpayment on Line 28 to be CREDITED TO 2012 ESTIMATED INCOME TAX.	29		00
30	Adjustments and Voluntary Contributions from attached Schedule 763 ADJ, Line 24.	30	60	00
31	Add Lines 29 and 30.	31	60	00
32	If you owe tax on Line 27, add Lines 27 and 31 - OR - If you have an overpayment on Line 28 and Line 31 larger than Line 28, enter the difference. This is the AMOUNT YOU OWE . Attach payment. Check here if credit card payment has been made.	s 32	60	00
33	If Line 28 is larger than Line 31, subtract Line 31 from Line 28. This is the amount to be REFUNDED TO YOU.	33		00
	Account Type Checking Savings			
For o	Account Type Checking Savings domestic direct deposit ands only. See instructions. Your bank routing transit number Your bank a	ccount nu	mber	
For o	domestic direct deposit and sonly. See instructions.		mber B - Virginia Sourc	ces
For o	domestic direct deposit ands only. See instructions. Your bank routing transit number Noneside to the following transit number and the following transit number are provided by the following transit number and the following transit number are provided by the following transit number are pr	es 00		00
For or refur	domestic direct deposit ands only. See instructions. Your bank routing transit number NRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets. Wages, salaries, tips, etc	00 00	B - Virginia Source	00
For or refur	domestic direct deposit ands only. See instructions. Your bank routing transit number Name of the posit and the posit and the position of th	es 00	B - Virginia Source	00
For or refure NC 1 2	domestic direct deposit ands only. See instructions. Your bank routing transit number Name of the provided seed	00 00 00	B - Virginia Source	00
For corefur NC 1 2 3	domestic direct deposit ands only. See instructions. Your bank routing transit number NRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets. Wages, salaries, tips, etc	00 00 00 00	B - Virginia Source	00 00 00 00
For corefur NC 1 2 3 4 5 6 7	domestic direct deposit ands only. See instructions. Your bank routing transit number Name of the provided state of the provided s	00 00 00 00 00 00 00	B - Virginia Source	00 00 00 00 00
For c refur NC 1 2 3 4 5 6 7 8 8	domestic direct deposit ands only. See instructions. Your bank routing transit number NRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets. Wages, salaries, tips, etc	00 00 00 00 00 00 00 00	B - Virginia Source	00 00 00 00 00 00
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For c refur NC 1 2 3 4 5 6 6 7 8 9	domestic direct deposit ands only. See instructions. Your bank routing transit number NRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets. Wages, salaries, tips, etc	00 00 00 00 00 00 00 00	B - Virginia Source	00 00 00 00 00 00 00
For corefur NC 1 2 3 4 5 6 6 7 8 9 10	domestic direct deposit and sonly. See instructions. Your bank routing transit number Name only. See instructions. Your bank routing transit number Name only. See instructions. Your bank and a sonly. See instructions. Your bank and a sonly. See instructions. Your bank and a sonly. See instructions. A - All Source on sonly. A - All Source on sonl	00 00 00 00 00 00 00 00 00	B - Virginia Source	00 00 00 00 00 00 00
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For c refur NC 1 2 3 4 5 6 6 7 8 9 10 11 12 13 14 15 15 (We). Plea	domestic direct deposit ands only. See instructions. Your bank routing transit number Norresident ALLOCATION PERCENTAGE. Enter negative numbers in brackets. Wages, salaries, tips, etc	90 00 00 00 00 00 00 00 00 00 00 00 00 0	B - Virginia Source 1000 16500 17500 54.3 a true, correct and complete	00 00 00 00 00 00 00 00 00

2011 Virginia Schedule 763 ADJ (Form 763 ADJ) Page 1

Your Name	Your SSN
TEST SEVEN	400007007

Ad	ditions to Adjusted Gross Income			
1	Interest on obligations of other states, exempt from federal income tax but not from state tax.	1		00
2	Other additions to adjusted gross income.			
	2a. Fixed Date Conformity addition - See instructions	2a		00
	2b - 2c Refer to the Form 763 instructions for Other Addition Codes.	2b		00
	2c	2c		00
3	Total Additions. Add Lines 1, 2a - 2c. Enter here and on Form 763, Line 2	3		00
Sı	btractions from Adjusted Gross Income			
4	Income (interest, dividends or gains) from obligations or securities of the U.S. exempt from state income tax, but not from federal tax	4		00
5	Disability income reported as wages (or payments in lieu of wages) on your federal return. If claiming this subtraction you cannot also claim Age Deduction . Claim the one that benefit you most .	s		
	5a Enter <u>YOUR</u> disability subtraction on 5a	5а		00
	5b Enter <u>SPOUSE's</u> disability subtraction on 5b, if claiming Filing status 2	5b	1000	00
6	Other Subtractions as provided in instructions			
	6a. Fixed Date Conformity subtraction. See instructions	6a		00
	6b - 6d Refer to the Form 763 instructions book for Other Subtraction Codes 6b	6b		00
	6c	6c		00
		6d		00
7	6d Total Subtractions. Add Lines 4, 5a, 5b, and 6a - 6d. Enter here and on Form 763, Line 7.	7	1000	00
De	eductions from Virginia Adjusted Gross Income			
8	Refer to the Form 763 instructions for Deduction Codes	Γ		
	8a	8a		00
	8b	8b		00
	8c	8c		00
9	Total Deductions. Add Lines 8a - 8c. Enter here and on Form 763, Line 14	9		00

2011 Virginia Schedule 763 ADJ Page 2

Your Name	Your SSN
TEST SEVEN	400007007

Tax Credit For Low Income Individuals or Virginia Farned Income Credit - SFF INSTRUCTIONS

F	amily VAGI	Name	Social Security Number (SSN)		Virginia Adjuste Income (VAGI)	
	Yourself	TEST SEVEN	400007007		12200	00
	Spouse	CASE SEVEN	400007017		19000	00
	a. Dependent	SAM SEVEN	400002007			00
	b. Dependent	BOB SEVEN	400003007			00
10	If more than 4 Enter total Fan	exemptions, attach schedule listing the nan nily VAGI here.	ne, SSN & VAGI.	10	31200	00
11		number of exemptions reported in the table ole shown in the Form 763 instruction book		11	08	'
12	If you qualify,	enter the number of personal exemptions re	eported on your Form 763	12	08	
13	for the Tax Cre	2 by \$300. Enter the result on Line 13 and edit for Low Income Individuals but claimed enter \$0 and proceed to Line 14	an Earned Income Credit on your	13	2400	00
14		unt of Earned Income Credit claimed on your federal return, enter \$0		14	1586	00
15	Multiply Line 1	4 by 20% (.20)		15	317	00
16	Enter the grea	ter of Line 13 or Line 15		16	2400	00
17	Compare the a	amount on Line 16 above to the amount of wood amounts here and on Form 763, Line 23	tax on Form 763, Line 19. Enter the B. This is your credit amount	17	353	00
Adj	lesser of the to	vo amounts here and on Form 763, Line 23 Voluntary Contributions	3. This is your credit amount	17	353	00
Adj	lesser of the to	vo amounts here and on Form 763, Line 23	3. This is your credit amount	17	353	00
Adj	lesser of the to ustments and V Addition to tax.	vo amounts here and on Form 763, Line 23 Voluntary Contributions	n 760C Form 760F		353	
Adj 18	lesser of the to ustments and V Addition to tax. Penalty	Voluntary Contributions Check if addition came from:	n 760C Form 760F	18	353	00
Adj 18 19	Addition to tax. Penalty Interest (interest	vo amounts here and on Form 763, Line 23 /oluntary Contributions Check if addition came from:	n 760C Form 760F	18	353	00
Adj 18 19 20 21	lesser of the toustments and V Addition to tax. Penalty Interest (interest Consumer's Use Voluntary Contontribution(s)	Voluntary Contributions Check if addition came from:	n 760C Form 760F	18 19 20	10	00
Adj 18 19 20 21	lesser of the toustments and V Addition to tax. Penalty Interest (interest Consumer's Use Voluntary Contact contribution(s) 22a - 22c. If contact in the second secon	Voluntary Contributions Check if addition came from:	n 760C Form 760F	18 19 20 21		00 00 00
Adj 18 19 20 21	lesser of the toustments and V Addition to tax. Penalty Interest (interest Consumer's Use Voluntary Contact contribution(s) 22a - 22c. If contact in the second secon	Voluntary Contributions Check if addition came from:	7 This is your credit amount	18 19 20 21	10	00 00 00 00
Adj 18 19 20 21 22	lesser of the toustments and Valuation to tax. Penalty Interest (interest Consumer's Ustraction Valuation (s) 22a - 22c. If consumer toustributions, or contributions, or contribution, er	Voluntary Contributions Check if addition came from:	22a 7 2 2 22b 7 3 7 9 0 0 0 1	18 19 20 21 22a 22b	10	00 00 00 00
Adj 18 19 20 21	lesser of the toustments and values and valu	Voluntary Contributions Check if addition came from:	22a 7 2 22b 7 3 23a 7 9 0 0 0 1 2 1 0 3 0 1	18 19 20 21 22a 22b 22c	10 10 10	00 00 00 00 00
Adj 18 19 20 21 22	lesser of the toustments and Valuation to tax. Penalty	Voluntary Contributions Check if addition came from:	22a 7 2 22b 7 3 23a 7 9 0 0 0 1	18 19 20 21 22a 22b 22c 23a	10 10 10	00 00 00 00 00

VA Scenario # 8

File a Virginia nonresident individual return, Form 763, Filing Status 3, Married, Spouse Has No Income From Any Source, with one dependent, a Deduction, Federal Earned Income Credit, Virginia Earned Income Credit, Itemized Deductions, Political contribution credit and tax refund.

Return Details

VA Taxpayer Name VA Taxpayer SSN NACTP Taxpayer SSN VA Spouse Name Spouse SSN Address

Filing Status (Changed from NACTP)

FAGI (Changed from NACTP)

Deductions from VAGI Federal Earned Income Credit Virginia Earned Income Credit Primary Taxpayer's Withholding Refund Test Eight 400-00-7008 600-00-1008 Case Eight 400-00-7018 511 Carol Blvd

Columbus, OH 43228

Married, Spouse Has No Income

From Any Source

25241

13200 – Wages

12957 - Business Income

Yes - Provided

Required Fields

TAX may discuss with Preparer Preparer's Phone Number Direct Deposit

2011Virginia Nonresident Income Tax Return Due May 1, 2012

	Attach a complete copy	y of your federa	al tax	x return a	ınd	all (oth	er re	equire	d Virginia	attac	chmei	ıts.							
First N TEST	lame		МІ	Last Nam EIGHT	ne					Suffix		our Soc 000070	ial Secu 08	urity l	Num	ber				Check if ecease
Spous	e's First Name (Filing Status 2	Only)	MI	Last Nam	ne					Suffix		ouse's	Social 18	Secu	urity	Numb	per			heck if ecease
	nt Home Address (Number and AROL BLVD	ber and Street or Rural Route) State of Residence OH																		
	own or Post Office MBUS									State OH			ZIP 4322	Code	9					
	tant - Name of Virginia City or 0	County in which pr	incipa	al place of I	busi	ness	s, en	nploy	ment o	r income			Loca	ality (Code	from	Instruct	tions		
300100	GLOUCESTER						[City OR	X County	у		073							
Your Home Phone Number Your Business Phone Number										Spor	use's	Bus	siness	Phone	Number					
Prepa	rer's PTIN	Filing Election	Co	ode	Τ	Γ.				ize the Dep	artmen	nt of Ta	xation t	o dis	cuss	my (our) retu	ırn with my		
P5555	5555	7	999	99X			<u>X</u>	(our)) prepa	rer.										
Chec Boxe		ended Return eck if Result of NO	L	1 [Addres	s Different '	Than					0	verseas	on Due Da	ite	
	Dep	pendent on Anothe	r's		_					sherman or	r Merch	nant Se	aman			EIC (Claimed	on federal	return	
	Ret	turn														\$	2542		00	
					Vau	D-		donto					(Ente				ow)			
	g Status (Check Only One 1) Single- Did you claim feder		-1-10 \	VEOV	You 1) +	pend	dents		X \$930 =		ection 1	65 or	over +	Bline	d =		X \$800 =	Total S	ection
`	 Single- Did you claim feder. Married, Filing Joint Resource income 				2	+		=		X \$930 =	-	\dashv		 -		-		X \$800 =		
X (3) Married Spouse Has No	Any	Source-				† _ '		A 6030 -	_			┪.		┤_		X \$800 =			
	Enter Spouse's SSN above CASE EIGHT 2 + 1 = 3 X \$930 = 2790 + +										┦¯		A \$000 -							
□ (4	4) Married, Filing Separate Enter Spouse's SSN above				1	+		=		X \$930 =	=			+		=		X \$800 =		
	Spouse's full name					Add	l the	e To	tal of	」 Section 1	plus	the T	otal of	Sec	tior	_ 1 2. E	Enter ti	he sum or	Line	13
1	Adjusted Gross Income															1	1	25241		00
2	Additions from Schedule 7	63 ADJ, Line 3.														2	2			00
3	Add Lines 1 and 2															3	3	25241		00
4	Age Deduction - (See instr				n W	/ork	she	et).				Yours	elf (mi	m/dd	/yyyy	y)				00
	Enter your birth date. For f birth dates for Yourself and	d Spouse are re	quire	ed.						4a		C	/	/	,					+
	You cannot claim the Ag Subtraction on Schedule			also take	the	e Di	sab	oiity		4b		Spot	se (mr	n/dd/ /	уууу	′)				00
5	Social Security Act and eq	uivalent Tier 1 F	Railro	oad Retire	me	nt A	ct b	enet	fits rep	orted on	your fe	ederal	return			Ę	5			00
6	State income tax refund or	r overpayment c	redit	reported	as	nco	me	on y	our fe	deral retu	rn					6	3			00
7	Subtractions from Schedul	le 763 ADJ, Line	7													7	7			00
8	Add Lines 4a, 4b, 5, 6 an	d 7														8	3			00
9	Virginia Adjusted Gross	Income (VAGI).	Sub	otract Lin	e 8	fro	m L	ine	3							ę	9	25241		00
10	Deductions: Enter total Fe	deral Itemized D	edu	ctions fro	m F	ede	ral	Sche	edule /	Α						10		13795		00
11	State and Local income ta	xes claimed fror	n Fe	deral Sch	edu	ıle A	۱, if	clair	ming It	emized D	educti	ons				1′				00
12	If claiming Itemized Deduc	ctions subtract L	ine 1	1 from Lir	ne 1	0 о	r en	nter S	Standa	ard Deduc	tion ar	mount				12	2	13795		00
13	Exemption amount. Enter															13	3	2790		00
14	Deductions from Schedule															14	1	3000		00
15	Add Lines 12, 13, and 14 Page 40 ocal Use															15	5	19585		00

Va. Dept. of Taxation 2601044 REV. 01/11

Your Name TEST EIGHT Your SSN 400007008

16	Virginia Taxable Income computed as a resident. Subtract Line 15 from Line 9		16	5656	00
17	Percentage from Nonresident Allocation Section below (Enter to one decimal place	ce only)	17	49.5	%
18	Nonresident Taxable Income. (Multiply Line 16 by percentage on Line 17)		18	2800	00
19	Income Tax from Tax Table or Tax Rate Schedule.		19	56	00
20a	Your Virginia income tax withheld, Attach Forms W-2, W-2G, 1099 and VK-1		20a	100	00
20b	Spouse's Virginia income tax withheld, Attach Forms W-2, W-2G, 1099 and VK-1		20b		00
21	2011 Estimated Tax Payments (Include credit from 2010).		21		00
22	Extension Payment - submitted using Form 760IP.		22		00
23	Tax Credit for Low Income Individuals or Virginia Earned Income Credit from School	dule 763 ADJ, Line	17 23	56	00
24	Total credits from Schedule OSC.		24		00
25	Credits from Schedule CR, Section 5, Line 1A. If claiming Political Contribution Cre	edit only, check box.	. 25		00
26	Total payments and credits. Add Lines 20a, 20b, 21, 22, 23, 24 and 25			156	00
27	If Line 19 is larger than Line 26, enter the difference. This is the INCOME TAX YOU	U OWE. Skip to Line	e 30 27		00
28	If Line 26 is larger than Line 19, enter the difference. This is the OVERPAYMENT	AMOUNT	28	100	00
29	Amount of overpayment on Line 28 to be CREDITED TO 2012 ESTIMATED INCOME			100	00
30	Adjustments and Voluntary Contributions from attached Schedule 763 ADJ, Line 2				00
31	Add Lines 29 and 30.				00
32	If you owe tax on Line 27, add Lines 27 and 31 - OR - If you have an overpayment larger than Line 28, enter the difference. This is the AMOUNT YOU OWE . Attach p Check here if credit card payment has been made.	on Line 28 and Line payment.	e 31 is 32		00
33	If Line 28 is larger than Line 31, subtract Line 31 from Line 28. This is the amount to be	e REFUNDED TO Y	DU . 33	100	00
Dire	act Denosit Information Account Type				
For d	ect deposit information	0 1 2 3 4 Your b	5 6 7 8		1
For d	domestic direct deposit nds only. See instructions. Your bank routing transit number ONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets.	Your b	ank account nui		ources
For d refun NO	domestic direct deposit nds only. See instructions. Your bank routing transit number ONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets. 1 Wages, salaries, tips, etc.	Your b A - All 5 1 13200	ank account nui Sources	mber	ources 00
For d refun NO 1	domestic direct deposit nds only. See instructions. Your bank routing transit number ONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets. 1 Wages, salaries, tips, etc	Your b A - All S 1 13200	ank account nui Sources 00 00	mber	ources 00
For d refun NO	domestic direct deposit nds only. See instructions. Your bank routing transit number ONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets. 1 Wages, salaries, tips, etc	Your b A - All 5 1 13200	ank account nui Sources	mber	ources 00
For d refun NO 1	domestic direct deposit nds only. See instructions. Your bank routing transit number ONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets. Wages, salaries, tips, etc	Your b A - All S 1 13200 2 3	ank account nui Sources 00 00 00 00	mber	00 00 00
For derefunding NC 1 2 3 4	domestic direct deposit nds only. See instructions. Your bank routing transit number ONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets. Wages, salaries, tips, etc	Your b A - All S 1 13200 2 3 4	ank account nui Sources 00 00 00 00	mber B - Virginia S	00 00 00 00 00
For d refund NC 1 2 3 4 5 6 6 7	domestic direct deposit nds only. See instructions. Your bank routing transit number ONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets. Wages, salaries, tips, etc	Your b A - All S 1 13200 2 3 4 5 12957 6 7	ank account nui Sources 00 00 00 00 00 00	mber B - Virginia S	00 00 00 00 00 00
NC 1 2 3 4 5 6 7 8	domestic direct deposit nds only. See instructions. Your bank routing transit number ONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets. Wages, salaries, tips, etc	Your b A - All 8 1 13200 2 3 4 5 12957 6 7 8	ank account nui Sources 00 00 00 00 00 00 00 00 00	mber B - Virginia S	00 00 00 00 00 00 00
For d refund NC 1 2 3 4 5 6 6 7	domestic direct deposit nds only. See instructions. Your bank routing transit number ONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets. Wages, salaries, tips, etc	Your b A - All S 1 13200 2 3 4 5 12957 6 7	ank account nui Sources 00 00 00 00 00 00	mber B - Virginia S	00 00 00 00 00 00 00
NC 1 2 3 4 5 6 6 7 8 9	domestic direct deposit nds only. See instructions. Your bank routing transit number ONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets. Wages, salaries, tips, etc	Your b A - All S 1 13200 2 3 4 5 12957 6 7 8 9	ank account nui Sources 00 00 00 00 00 00 00	mber B - Virginia S	00 00 00 00 00 00 00 00 00 00 00
NC 1 2 3 4 5 6 7 8 9 10	domestic direct deposit nds only. See instructions. Your bank routing transit number ONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets. Wages, salaries, tips, etc	Your b A - All S 1 13200 2 3 4 5 12957 6 7 8 9 10	ank account nui Sources 00 00 00 00 00 00 00 00 00	mber B - Virginia S	00 00 00 00 00 00 00 00 00 00 00 00 00
For d refund NC 1 2 3 4 5 6 6 7 8 9 10 11	domestic direct deposit nds only. See instructions. Your bank routing transit number ONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets. Wages, salaries, tips, etc	Your b A - All S 1 13200 2 3 4 5 12957 6 7 8 9 10 11	ank account nui Sources 00 00 00 00 00 00 00 00 00	mber B - Virginia S	00 00 00 00 00 00 00 00 00 00 00 00 00
For d refund NCC 1 2 3 4 5 6 6 7 8 9 10 11 12	domestic direct deposit nds only. See instructions. Your bank routing transit number ONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets. Wages, salaries, tips, etc	Your b A - All S 1 13200 2 3 4 5 12957 6 7 8 9 10 11 12	ank account nui Sources 00 00 00 00 00 00 00 00 00 00 00 00 0	mber B - Virginia S	00 00 00 00 00 00 00 00 00
For d refund NC 1 2 3 4 5 6 6 7 8 9 10 11 12 13 14 15	domestic direct deposit nds only. See instructions. Your bank routing transit number ONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets. Wages, salaries, tips, etc	Your b A - All S 1 13200 2 3 4 5 12957 6 7 8 9 10 11 12 13 14 26157	ank account nui Sources 00 00 00 00 00 00 00 00 00 00 00 00 0	12957 12957 49.5	00 00 00 00 00 00 00 00 00 00 %
For d refund NC 1 2 3 4 5 6 6 7 8 9 10 11 12 13 14 15 (We). Plea	domestic direct deposit nds only. See instructions. Your bank routing transit number ONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets. Wages, salaries, tips, etc	Your b A - All S 1 13200 2 3 4 5 12957 6 7 8 9 10 11 12 13 14 26157	ank account nui Sources 00 00 00 00 00 00 00 00 00 00 00 00 0	mber B - Virginia S 12957 12957 49.5	00 00 00 00 00 00 00 00 00 00 %

2011 Virginia Schedule 763 ADJ (Form 763 ADJ) Page 1

Your Name	Your SSN
TEST EIGHT	400007008

1	40007000			
Ad	ditions to Adjusted Gross Income			
1	Interest on obligations of other states, exempt from federal income tax but not from state tax.	1		00
2	Other additions to adjusted gross income.			
	2a. Fixed Date Conformity addition - See instructions	2a		00
	2b - 2c Refer to the Form 763 instructions for Other Addition Codes.	2b		00
		2c		00
3	Total Additions. Add Lines 1, 2a - 2c. Enter here and on Form 763, Line 2	3		00
Su	btractions from Adjusted Gross Income			
4	Income (interest, dividends or gains) from obligations or securities of the U.S. exempt from state income tax, but not from federal tax	4		00
5	Disability income reported as wages (or payments in lieu of wages) on your federal return. If claiming this subtraction you cannot also claim Age Deduction. Claim the one that benefit you most.	s		
	5a Enter YOUR disability subtraction on 5a	5а		00
	5b Enter SPOUSE's disability subtraction on 5b, if claiming Filing status 2	5b		00
6	Other Subtractions as provided in instructions			
	6a. Fixed Date Conformity subtraction. See instructions	6a		00
	6b - 6d Refer to the Form 763 instructions book for Other Subtraction Codes 6b	6b		00
	6c	6c		00
	6d	6d		00
7	Total Subtractions. Add Lines 4, 5a, 5b, and 6a - 6d. Enter here and on Form 763, Line 7.	7		00
De	eductions from Virginia Adjusted Gross Income			
8	Refer to the Form 763 instructions for Deduction Codes			—
	8a 1 0 1	8a	3000	00
		8b		00
	8b	8c		00
	8c		3000	
9	Total Deductions. Add Lines 8a - 8c. Enter here and on Form 763, Line 14	9	3000	00

2011 Virginia Schedule 763 ADJ Page 2

Your Name	Your SSN
TEST EIGHT	400007008

Tax Credit For Low Income Individuals or Virginia Farned Income Credit - SEE INSTRUCTIONS

	amily VAGI	Name	Social Security Number (SSN)		Virginia Adjusted Income (VAGI)	Gross
	Yourself	TEST EIGHT	400007008		25241	00
	Spouse	CASE EIGHT	400007018			00
	a. Dependent	JOHN DOE	400002008			00
	b. Dependent					00
10	If more than 4 Enter total Fan	exemptions, attach schedule listing the nar nily VAGI here.	ne, SSN & VAGI.	10	25241	00
11		number of exemptions reported in the table shown in the Form 763 instruction book		11	03	
12	If you qualify, e	enter the number of personal exemptions re	eported on your Form 763	12		
13	for the Tax Cre	2 by \$300. Enter the result on Line 13 and edit for Low Income Individuals but claimed enter \$0 and proceed to Line 14	an Earned Income Credit on your	13	0	00
14		unt of Earned Income Credit claimed on your federal return, enter \$0		14	2542	00
15	Multiply Line 1	4 by 20% (.20)		15	508	00
16	Enter the grea	ter of Line 13 or Line 15		16	508	00
17	Compare the	amount on Line 16 above to the amount of	tow on Form 762 Line 10. Enter the		F.C.	\neg
"	lesser of the ty	vo amounts here and on Form 763, Line 23	B. This is your credit amount	17	56	00
	lesser of the tv	vo amounts here and on Form 763, Line 23	B. This is your credit amount	17	56	00
	lesser of the twustments and V	vo amounts here and on Form 763, Line 23	3. This is your credit amount	17	56	
Adj	lesser of the to ustments and V Addition to tax.	vo amounts here and on Form 763, Line 23 Voluntary Contributions	n 760C Form 760F		56	00
Adj 18	lesser of the to ustments and V Addition to tax. Penalty	vo amounts here and on Form 763, Line 23 Voluntary Contributions Check if addition came from:	n 760C Form 760F	18	56	00
Adj 18 19	ustments and V Addition to tax. Penalty	vo amounts here and on Form 763, Line 23 /oluntary Contributions Check if addition came from:	n 760C Form 760F	18 19	56	00 00 00 00
Adj 18 19 20 21	lesser of the to ustments and V Addition to tax. Penalty Interest (interest Consumer's Ustain Voluntary Controportion(s)	Voluntary Contributions Check if addition came from:	n 760C Form 760F	18 19 20	56	00
Adj 18 19 20 21	lesser of the to ustments and V Addition to tax. Penalty Interest (interest Consumer's Ustain Voluntary Control Contribution(s) 22a - 22c. If contribution is seen to see the contri	Voluntary Contributions Check if addition came from:	n 760C Form 760F	18 19 20 21	56	00
Adj 18 19 20 21	lesser of the to ustments and V Addition to tax. Penalty Interest (interest Consumer's Ustain Voluntary Control Contribution(s) 22a - 22c. If contribution is seen to see the contri	Voluntary Contributions Check if addition came from:	n 760C Form 760F	18 19 20 21 22a	56	000
Adj 18 19 20 21 22	lesser of the toustments and voluntary Consumer's Use Voluntary Contribution(s) 22a - 22c. If consumer toustments of the contributions, so the contribution, encontribution and contribution and	Voluntary Contributions Check if addition came from:	22a 22b	18 19 20 21 22a 22b	56	000
Adj 18 19 20	lesser of the toustments and voluntary Consumer's Use Voluntary Contribution(s) 22a - 22c. If consumer toustments of the contributions, so the contribution, encontribution and contribution and	Voluntary Contributions Check if addition came from:	22a 22b 22c	18 19 20 21 22a 22b 22c	56	000
Adj 18 19 20 21 22	lesser of the toustments and values and valu	Voluntary Contributions Check if addition came from:	22a 22b 23a 23a	18 19 20 21 22a 22b 22c 23a	56	000

VA Scenario #9

File a Virginia resident individual return, Form 760CG, Filing Status 1, Single, with Other Addition, Out of State Tax Credit, Standard Deduction, Schedule CR Credits, Tax due and payment of tax due will be made by the direct debit with a transmission date before May 1, 2012.

Return Details:

VA Taxpayer Name VA Taxpayer SSN NACTP Taxpayer SSN

Address

Filing Status
FAGI (Changed from NACTP)
Additions to FAGI
North Carolina Tax Credit
Maryland Tax Credit
Credits on Schedule CR

Tax Due

Test Nine 400-00-7009 600-00-1009 777 Broad Street Danville, VA 24541

Single 50665 Code 99 Yes- Provided Yes - Provided Yes - Provided 91

Required Fields

Bank Routing Number
Bank Account Number
Taxpayer's Contact Information
TAX may discuss with Preparer
Preparer's Phone Number
Preparer Info
Direct Debit

2011 VA760CG Page 1 Individual Income Tax Return

TEST NINE

777 BROAD STREET

DANVILLE VA 24541

Γ	Filing Status: 1		Head House	ehold:		Chan Addre Chan	ess ge:		Amended: NOL: Federal Ea		٦
Exemptions	S Dependents	Total	65 and over	Blind	Total	_	ila Return iled Last Year:		Income Cre Locality:	edit 590	
Yourself Spouse	1	01				You	ır SSN	NINE	Ξ.		400007009
Vendor II	D:	9999	X	999	9	Spo	ouse's SSN				
1. Fed Ad	lj Gross Income	1.		506	65	16a	a.Your VAGI		16a.		
2. Additio	ns, see Pg 2, Lir	ne 3 2.		80	000	16k	.Spouse's VAG	il.	16b.		
3. Subtot	al	3.		586	65	17.	Net Tax		17.		2889
4a. Age De	eduction - You	4a.				18a	a. Your Withhold	ling	18a.		
4b. Age De	eduction - Spous	e 4b.				18k	o.Spouse's With	holding	18b.		
5. Soc Se	ec & Tier 1 Railro	ad 5.				19.	Estimated Pay	ments	19.		
	nc Tax Overpayn Subtractions,	nent 6.				20.	Extension Pay	ments	20.		
	2, Line 7	7.				21.	Credit for Low	Income	21.		
8. Subtot	al Subtractions	8.				22.	Credit tax paid	another sta	ate 22.		898
9. Total V 10a.Federa		9.		586	65		Other Credits Total Payment		23.		1900
	d Deductions	10a.				24.	/Credits	.5	24.		2798
	ocal Income Tax	10b.				25.	Tax You Owe		25.		91
Deduct		10.		30	000		Overpayment Amount to	Amount	26.		
11. Exemp		11.		9	30	21.	Credit to Next	Year's Ta	x 27.		
	2, Line 9	12.				28.	Adjustments/Co		ns 28.		
13. Add Ell 11 and	*	13.		39	30		Paid by Credit				91
14. VA Tax	able Income	14.		547	35		Refund: Bank Routing				
15. Tax An	nount	15.		28	89		Number Bank Account	С		251	082615
16. Spous	e Tax Adjustmen	t 16.					Number			0054	898900
LAR Pa	9 9 14ÁRDTD	LTD	\$			_					

2011 VA760CG Page 2

ADDITIONAL FILING INFORMATION				Deductions						
Dependent on another's return:		/ Fisherman, nt Seaman:	8. D	eduction Code	and Amount					
Taxpayer Deceased:	Overse		a.							
Deceased.	when d	ue.	b.							
			C.							
		9. To	otal Deductions:	:						
Additions - SCH ADJ/CG - Part 1			Spous	se's Name - Filir	ng Status 3 Only					
 Interest on obligation of other state Other Additions: 	ations		AGE	DEDUCTION D	ETAILS					
a. Fixed Date Co	nformity		You							
b.	99	8000	Spous	se						
C.			Contr	ct Information						
3. Total Additions:		8000		Phone	8043377007	8043377000				
Subtractions			Spou	se						
 Income from obliq or securities of th 				of Taxation may turn with my pre		Х				
5. Disability Income			Prepa	arer Phone Num	ber	8043371007				
reported as wages 5a. You	S		Prepa	arer Info	123456789	7				
5b. Spouse										
Other Subtraction a. Fixed Date Co					eclare under penalty of law that knowledge, it is a true, correct	I (we) have examined this return and complete return.				
b.					lirect deposit of your refun rn, you are certifying that					
c.				-	ne territorial jurisdiction of					
d.			Your S	Signature		_Date				
7. Takah Olah kacad			Spous	se's Signature						
7. Total Subtractions:			Prepa	rer Signature		_Date				

2011 Schedule CR/CG CREDIT COMPUTATION SCHEDULE - Attach this to your return.

See instructions for required attachments.

	1 - NONREFUNDABLE CREDITS MAXIMUM NONREFUNDABLE CREDITS			
Α	Enter the total tax computed on your return less the total of Spouse	Tax Adjustment, Cred	lit for	
	Low Income Individuals or VA Earned Income Credit and Credit for T	Tax Paid to Another St	tate. The maximum	1991
PART 2 -	nonrefundable credits allowable on Section 2, Line 1A of Schedule 0 - ENTERPRISE ZONE ACT CREDIT	CR may not exceed th	is amount1A	
Α	Credit allowable this year from Form 301 (attach Form 301)		2A	100
PART 3 –				
A	Authorized amount of Neighborhood Assistance Act Credit	2 0	•	
В	Carryover credit from prior year(s)			
C D	Add Lines A and B Credit allowable this year:	c20	00_	
	Line C or balance of maximum credit available, whichever is less		3D	200
E	Carryover credit to next year: Line C less Line 3D (applicable only if within 5 year carryover period)	E		
PART 4 –	RECYCLABLE MATERIALS PROCESSING EQUIPMENT			
Α	Enter 10% of qualifying recyclable equipment cost	Α		
В	Carryover credit from prior year(s) [attach computation]			
С	Add Lines A and B			
D	Enter 40% of tax per return	D		
E	Maximum recyclable materials processing equipment credit.			
	Line C or Line D, whichever is less	E		
F	Credit allowable this year: Line E or balance of maximum credit			
	available, whichever is less		4F	
G	Carryover credit to next year: Line C less Line 4F			
	(applicable only if within 10 year carryover period)	G		
PART 5 -	CONSERVATION TILLAGE EQUIPMENT CREDIT			
Α	Enter 25% of qualifying property cost or \$4,000, whichever is less	A		
В	Carryover credit from prior year(s) [attach computation]	B		
С	Add Lines A and B	C		
D	Credit allowable this year: Line C or balance of maximum credit			
	available, whichever is less		5D	
E	Carryover credit to next year: Line C less Line 5D (applicable only			
	if within 5 year carryover period)			
	FERTILIZER AND PESTICIDE APPLICATION EQUIPMEN	IT CREDIT		
Α	Enter 25% of current qualifying equipment cost or \$3,750,			
_	whichever is less			
B C	Carryover credit from prior year(s) [attach computation]			
D	Add Lines A and B Credit allowable this year: Line C or balance of maximum credit	0		
Ь	available, whichever is less		60	
Е	Carryover credit to next year: Line C less Line 6D (applicable only			
_	if within 5 year carryover period)	E		
PART 7 -		<u>-</u>		
A A	Expired	A >		
В	Carryover credit from prior year(s)			
С	Add Lines A and B			
D	Credit allowable this year: Line C or balance of maximum credit		_	
	available, whichever is less		7D	100
E	Carryover credit to next year: Line C less Line 7D (applicable only			
	if within 5 year carryover period)	E		

2011 Schedule CR/CG page 2 See instructions for required attachments.

PART 8	- CLEAN-FUEL VEHICLE AND VEHICLE EMISSIONS TESTIF	NG EQL	JIPMENT	_	
	Clean-fuel vehicle and qualified electric vehicle credit				
Α	Qualifying Electric Vehicle - Enter 10% of the cost used to compute			•	
	the credit under IRC § 30 for qualified electric vehicles	A			
В	Carryover credit from prior year(s) [attach computation]	B			
С	Add Lines A and B	C			
D	Credit allowable this year: Line C or balance of maximum credit available, whichever is less			8D	
Е	Carryover credit to next year: Line C less Line 8D (applicable only				
	if within 5 year carryover period)	E			
	Vehicle emissions testing equipment credit				
F	Enter 20% of the purchase or lease price paid during the year for				
	qualified vehicle emissions testing equipment	F			
G	Carryover credit from prior year(s) [attach computation]	G			
н	Add Lines F and G				
1	Enter the amount from Line H or the balance of maximum credit				
	available, whichever is less			8I	
J	Carryover credit to next year: Line H less Line 8I (only if within				
	5 year carryover period)	J			
PART 9	- MAJOR BUSINESS FACILITY JOB TAX CREDIT				
Α	Credit amount authorized by the Department of Taxation				
	(include all expansions)	A	100		
В	Carryover credit from prior year(s) [include all expansions]	B	100		
С	Add Lines A and B		0 0 0		
D	Credit allowable this year: Line C or the balance of the maximum				
	credit available, whichever is less			9D	200
E	Carryover credit to next year; Line C less Line 9D				
	(10 year carryover period)	E			
PARI	10 - FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT				
Α	Qualifying taxable income on which the tax in the foreign				
	country is based (See instructions)				
В	Virginia taxable income (See instructions)	В			
С	Qualifying tax paid to the foreign country.	_			
_	Enter name of country:				
D	Virginia income tax (See instructions)	Б			
E	Income percentage. Divide Line A by Line B. Compute to one decimal	_			
_	place, not to exceed 100%. For example, 0.3163 becomes 31.6%				
F	Multiply Line D by Line E	F			
G	Credit allowable this year: Enter the lesser of Line C or Line F,			100	
	not to exceed the balance of maximum credit available			10G	
DADT	4 LUCTORIO DELLA DIL ITATIONI TAVI ODERIT				
	1 – HISTORIC REHABILITATION TAX CREDIT		100		
A	Enter the amount of eligible expenses				
В	Multiply the amount on Line A by 25%		105		
C D	Carryover credit from prior year(s) Add Lines B and C		1 = 0		
E	Credit allowable this year: Enter the amount from Line D or the	υ			
_	balance of maximum credit available, whichever is less			11⊑	150
F	Carryover credit to next year:				100
г	Line D less Line 11E. (10 year carryover period)	_			
	Line Diess Line TTE. (To year carryover period)	[

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See instructions for required attachments.

DART 40	DAY CARE FACILITY INVESTMENT TAY OR FRIT				
	- DAY-CARE FACILITY INVESTMENT TAX CREDIT		1.00		
Α	Authorized credit amount in the current year				I
В	Carryover credit from prior year(s)				
С	Add Lines A and B	c_	100		
D	Credit allowable this year: Enter the amount from Line C or the				100
_	balance of maximum credit available, whichever is less			12D	100
E	Carryover credit to next year: Line C less Line 12D	_			
	(3 year carryover period. See instructions for limitations)	E _			
PART 13	- LOW- INCOME HOUSING CREDIT				
Α	Expired	A _			
В	Carryover credit from prior year(s)	В _	50		
С	Add Lines A and B	c _	50		
D	Credit allowable this year: Enter amount from Line C or				
	the balance of maximum credit available, whichever is less			13D	50
E	Carryover credit to next year: Line C less Line 13D				
	(5 year carryover period)	E _			
DART 14	- RESERVED FOR FUTURE USE				
FAIXT 14	- RESERVED FOR FOTORE USE				
PART 15	 QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTINATED Spouse 	IENT	You		
Α	Credit amount authorized by the		100		
^	•		100		
ь	Virginia Department of Taxation		100		
B C	Carryover credit from prior year(s)	_	100		
D	Add Lines A and B Credit allowable this year: Enter the amount on Line C, YOU column		100		
Ь	or the balance of maximum credit available, whichever is less				
	(not to exceed \$50,000 per taxpayer)			Your Cradit 15D	100
	(not to exceed \$50,000 per taxpayer)			Tour Great 13D	100
	Be sure to claim the proper credit on the total lines				
E	Credit allowable this year: Enter the amount on Line C, SPOUSE colo	umn			
	or the balance of maximum credit available, whichever is less				
	(not to exceed \$50,000 per taxpayer)		Sp	ouse's Credit 15E	
F	Carryover to next year: Line C less Line 15D and/or				
	15E (15 year carryover period)	_			
PART 16	- WORKER RETRAINING TAX CREDIT				
Α	Enter amount of Worker Retraining Tax Credit authorized by the				
	Virginia Department of Taxation	A	200		
В	Carryover credit from prior year(s)	B_	50		
С	Add Lines A and B	c_	250		
D	Credit allowable this year: Enter the amount from Line C or the				
	balance of maximum credit available, whichever is less			16D	250
Е	Carryover credit to next year: Line C less Line 16D				
	(3 year carryover period)	E_			
DADT 47	WASTE MOTOR OIL BURNING EQUIPMENT OPERAT				
PART 17	 WASTE MOTOR OIL BURNING EQUIPMENT CREDIT Enter 50% of the purchase price paid during the taxable year for equip 	_			
^	ment used exclusively for burning waste motor oil at your facility				
В	Credit allowable this year: Enter the amount from Line A up to				
5	\$5,000 not to exceed balance of maximum credit available			17P	
	Page 40				1

2011 Schedule CR/CG page 4 See instructions for required attachments.

PART	18 – CREDIT FOR PURCHASE OF LONG-TERM CARE INSURA	ANCE			Months Covered
	Enter the date policy was issued to you. Issue date must be			- 1	
	on or after 1/01/2006			You	
	Enter the date policy was issued to your spouse. Issue date must be				
	on or after 1/01/2006			Spouse	
Α	If the policy for which you are claiming the credit was purchased prior				
	to 1/01/11, enter the amount of the premiums paid for the first 12 month	hs			
	of coverage. If the policy was purchased on or after				
	1/01/11, skip to line E	A			
В	Multiply Line A by 15% (.15)	B			
С	Enter total amount of credits claimed for this policy in prior years	c			
D	Subtract Line C from Line B. This is the maximum amount of credit				
	that you may claim for 2011. If Line C is equal to Line B, you may				
	no longer claim this credit for this policy.	D			
E	Enter the amount premium paid in 2011.	E			
F	Multiply Line E by 15% (.15)	F			
G	Enter the amount from Line D (if completed) or Line F,				
	whichever is less	G			
Н	Enter carryover from prior year(s) [attach computation]	Н			
- 1	Add Lines G and H	I			
J	Credit allowable this year: Enter the amount from Line I or the				
	balance of maximum credit available, whichever is less			18J	
K	Carryover credit to next year: Line I minus Line 18J				
	(5 year carryover period)	K			
PART	19 – BIODIESEL AND GREEN DIESEL FUELS TAX CREDIT				
Α	Enter the amount of biodiesel and green diesel fuels tax				
	authorized by the Virginia Department of Taxation or the				
	amount transferred to you in the current year	A			
В	Carryover credit from prior year(s)				
С	Add Lines A and B				
D	Enter the total credit transferred to others in the current year				
Е	Subtract Line D from Line C				
F	Credit allowable this year: Enter the amount from Line E				
	or the balance of maximum credit available, whichever is less			19F	
G	Carryover credit to next year: Line E less Line 19F				
	(3 year carryover period)	G			
	(-,,,,				
PART 2	0 - LIVABLE HOME TAX CREDIT (formerly Home Accessibil	itv Credit)		
Α	Enter the amount of the Livable Home Tax Credit authorized	,	•		
	by the Department of Housing and Community Development	A	100		
В	Carryover credit from prior year(s)				
С	Add Lines A and B				
D	Credit allowable this year: Enter the amount on Line C				
_	or the balance of maximum credit available, whichever is less			20D	100
Е	Carryover credit to next year: Line C less Line 20D				
_	(7 year carryover period)	F			
ART 2					
Α Α	Enter the amount of Riparian Waterway Buffer Tax Credit				
^	authorized by the Virginia Department of Forestry	Δ	5.0		
В	Carryover credit from prior year(s)		E 0		
С	Add Lines A and B		1.00		
D	Credit allowable this year: Enter the amount on Line C	0			
J	or the balance of maximum credit available, whichever is less			210	100
Е				210	100
	Carryover credit to next year: Line C less Line 21D	E		-	
	(5 year carryover period) Page 50	⊑		L	

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PART 22 - LAND PRESERVATION TAX CREDIT

	Spouse		You			
Α	Credit amount authorized or the amount				- 1	
	transferred in the current year					
В	Carryover credit from prior year(s)					
С	Add Lines A and B					
D	Total credit transferred to others in					
	the current year					
Ε	Subtract Line D from Line C					
F	Credit allowable this year: Enter the amount from Line E, YOU					
	column or the balance of maximum credit available, whichever is less					
	(not to exceed \$50,000 per taxpayer)			Your credit 22F		
	Be sure to claim the proper credit on the total	lines				
G	Credit allowable this year: Enter the amount from Line E, Spouse					
	column or the balance of maximum credit available, whichever is less					
	(not to exceed \$50,000 per taxpayer)		Sp	oouse's credit 22G		
Н	Carryover credit to next year: Line E less					
	Line 22F and/or Line 22G					
PART 2	3 – COMMUNITY OF OPPORTUNITY TAX CREDIT					
Α	Enter the amount of credit authorized by the		1.00			
	Department of Housing and Community Development		1 0 0	-		
В	Carryover credit from prior year(s)	В		-		
С	Add Lines A and B	c	200			
D	Credit allowable this year: Enter amount from Line C or					200
	the balance of maximum credit available, whichever is less			23D		200
Е	Carryover credit to next year: Line C less Line 23D					
	(5 year carryover period)	E		-		
DADT 2	4 – GREEN JOBS CREATION TAX CREDIT					
A						
A	Enter the total eligible credit amount for each green job with an annual salary of \$50,000 or more	^	100			
В	Carryover credit from prior year(s)		150			
С	Add Lines A and B		0.5.0			
D	Credit allowable this year: Enter the amount from Line C	0				250
D	or the balance of maximum credit available, whichever is less			240		200
Е	Carryover credit to next year: Line C less Line 24D			240		
_	(5 year carryover period)	F				
	(a year earryever period)			•		
PART 2	5 – POLITICAL CONTRIBUTIONS CREDIT					
Α	Enter 50% of the amount of eligible political contributions. Credit is					
	limited to \$25 for individuals or \$50 for married filing jointly	A				
В	Credit allowable this year: Enter the amount on Line A					
	or the balance of maximum credit available, whichever is less			25B		
PART 2	6 – FARM WINERIES AND VINEYARDS TAX CREDIT					
Α	Enter the total eligible credit amount authorized by the					
	Department of Taxation	A				
В	Carryover credit from prior year(s)	В	\sim			
С	Add Lines A and B	c				
D	Credit allowable this year: Enter the amount from Line C					
	or the balance of maximum credit available, whichever is less			26D		
E	Carryover credit to next year: Line C less Line 26D					
	(10 year carryover period)	E			L	

2011 Schedule CR/CG page 6 See instructions for required attachments.

PART 27	7 – INTERNATIONAL TRADE FACILITY TAX CREDIT		•	
Α	Enter the total eligible credit amount authorized by the			
	Department of Taxation	A		
В	Carryover credit from prior year(s)			
С	Add Lines A and B	C		
D	Enter 50% of tax per return	D		
E	Maximum International Trade Facility Tax Credit Line C or Line D,			
	whichever is less	E		
F	Credit allowable this year: Enter the amount from Line E			
	or the balance of maximum credit available, whichever is less		27F	
G	Carryover credit to next year: Line E less Line 27F			
	(10 year carryover period)	G		
DADT 29	B – PORT VOLUME INCREASE TAX CREDIT			
Α	Enter the total eligible credit amount authorized by the	Α		
В	Virginia Port Authority	A		
B C	Add Lines A and B			
D	Credit allowable this year: Enter the amount from Line C	0		
D	or the balance of maximum credit available, whichever is less		28D	
Е	Carryover credit to next year: Line C less Line 28D		20D	
_	(5 year carryover period)	E		
	(3 year carryover period)			
PART 29	9 – BARGE AND RAIL USAGE TAX CREDIT			
Α	Enter the total eligible credit amount authorized by the			
	Department of Taxation	A		
В	Department of Taxation Carryover credit from prior year(s)	в		
С	Add Lines A and B			
D	Credit allowable this year: Enter the amount from Line C			
	or the balance of maximum credit available, whichever is less		29D	
E	Carryover credit to next year: Line C less Line 29D			
	(5 year carryover period)	E		
DADT 20	DECEADOU AND DEVELORMENT EXPENSES TAX ORES	NT		
) – RESEARCH AND DEVELOPMENT EXPENSES TAX CREI)II		
Α	Enter the total eligible credit amount authorized by the			
	Department of Taxation	A		
В	Reserved for future use			
С	Reserved for future use			
D	Credit allowable this year: Enter the amount from Line A			
	or the balance of maximum credit available, whichever is less		30D	
SECTION	12 - NON-REFUNDABLE CREDITS			
PART 1 -	TOTAL NON-REFUNDABLE CREDITS			
Α	Add Lines 2A, 3D, 4F, 5D, 6D, 7D, 8D, 8I, 9D, 10G, 11E, 12D, 13D, 1	I5D, 15E, 16D,		
	17B,18J, 19F, 20D, 21D, 22F, 22G, 23D, 24D, 25B, 26D, 27F, 28D, 2			
	If you have claimed more than the maximum allowed nonrefundable			
			4.4	1900

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See instructions for required attachments.

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SECTION 3 - REFUNDABLE CREDITS

	COAL EMPLOYMENT AND PRODUCTION INCENTIVE and OALFIELD EMPLOYMENT ENHANCEMENT TAX CREDITS	
Α	100% Coalfield Employment Enhancement and/or Virginia Coal Employment and	
	Production Incentive Tax Credits from Line 2 of your 2011 Schedule 306B	
В	Full credit: Enter amount from your 2011 Form 306, Line 12	
С	85% Credit: Enter amount from your 2011 Form 306, Line 13	
D	Total Coal Related Tax Credits allowable this year: Add Lines B and C	
E	2011 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2014 return:	
	Enter the amount from your 2011 Form 306, Line 11	
PART 2	- MOTION PICTURE PRODUCTION TAX CREDIT	
Α	Enter amount of credit authorized by the Virginia Film Office (VFO)	
PART 3	- AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT	
Α	Enter amount of credit authorized by the Department of Conservation and Recreation	
В	Carryover of 2010 nonrefundable Agricultural Best Management Practices Tax Credit3B	
PART 4	- RESEARCH AND DEVELOPMENT EXPENSES TAX CREDIT	
Α	Enter amount of Research and Development Expenses Tax Credit authorized by the Department of Taxation4A	
SECTION	4 – TOTAL REFUNDABLE CREDITS	
	- TOTAL REFUNDABLE CREDITS	
Α	Add Section 3, Part 1 - Line 1D, Part 2- Line 2A, Part 3 - Line 3A & Line 3B and Part 4 - Line 4A	
SECTION	5 – TOTAL CURRENT YEAR CREDITS	
	- TOTAL CURRENT YEAR CREDITS	
A	Total credits allowable this year. Enter the total of Section 2, Line 1A and Section 4, Part 1 - Line 1A	
	here and on Line 23 of Form 760, Line 25 of Form 760PY or	
	Line 25 of Form 763	1900

2011 Virginia Schedule OSC/CG

Γ				コ
Credit Computation State 1				
Claiming border state 1. Filing Status claimed	1	6.	Identify the state and ATTACH a copy of the other state's return	NC
on the other state's return 2. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint	1	7.	Virginia income tax	2889
Qualifying taxable income on which other state's tax is based	12660	8. 9.	Income percentage Multiply Line 7 by Line 8 for 760/ 760PY, Line 5 by Line 8 for 763	23.1
Virginia taxable income	54735			
Qualifying tax liability owed to the other state	761	10.	Credit. Enter lesser of Line 5 or 9 for 760/760PY, Line 7 or 9 for 763	667
Credit Computation State 2				
Filing Status claimed on the other state's return	1	16.	Identify the state and ATTACH a copy of the other state's return	MD
 Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint 	1	17.	Virginia income tax	2889
 Qualifying taxable income on which other state's tax is based 	4387	18.	Income percentage	8.0
14. Virginia taxable income15. Qualifying tax liability owed to the	54735	19.	Multiply Line 17 by Line 18 for 760/ 760PY, Line 15 by Line 18 for 763	231
other state	258	20.	Credit. Enter lesser of Line 15 or 19 for 760/760PY, Line 17 or 19 for 763	231
Credit Computation State 3				
21. Filing Status claimed on the other state's return22. Enter the number below to identify the		26.	Identify the state and ATTACH a copy of the other state's return	
person claiming the credit 1. You 2. Spouse 3. Joint		27.	Virginia income tax	
Qualifying taxable income on which other state's tax is based		28.	Income percentage	
24. Virginia taxable income25. Qualifying tax liability owed to the		29.	Multiply Line 27 by Line 28 for 760/ 760PY, Line 25 by Line 28 for 763	
other state		30.	Credit. Enter lesser of Line 25 or 29 for 760/760PY, Line 27 or 29 for 763	
		31.	Total Credit	898

VA Scenario # 10

File an Amended Virginia part individual return, Form 760PY, filing status 3, Married, Filing Separate Returns, with zero Virginia Itemized Deductions, taxpayer's VAGI meeting Virginia filing threshold, and direct deposit of Virginia Withholdings.

Return Details:

VA Taxpayer Name
VA Taxpayer SSN
NACTP Taxpayer SSN
VA Spouse Name
VA Spouse SSN
NACTP Spouse SSN
Address

Amended Return

Filing Status (Changed from NACTP)

FAGI VA Withholding Refund Test Ten 400-00-7010 600-00-1010 Case Ten 400-00-7030 400-00-2010 123 Front St

Harrisonburg, VA 22801

Yes

Married, Filing Separate Returns

68667 500 500

Required Fields

ERO PIN
Bank Routing Number
Bank Account Number
Taxpayer's Contact Information
Dept can discuss with Preparer
Preparer's Phone Number
Preparer Information
Direct Deposit

Form 760PY

2011 Virginia Part-Year Resident Income Tax Return

Due May 1, 2012

ttac	n a comple	ste copy of your	reaer	al tax re	tuiii ai	na an other re		ed Virg	inia atta	chme	ents.				of VA Reside nm/dd/yyyy)	
YOU	R First Name		MI	Your Last I	Name	Check if decease	d 🗌	Suffix	A Your So	ocial Se	curity Nu	mber		u - From		ou - To
TEST	Т			TEN		4			4000070	007010				012011	1 123120	
SPOL	JSE'S First Na	me (filing status 2 or 4)	MI Spouse's Last Name Check if dec			e Check if deceased Suffix B Spouse				's Soci	al Securi	ty Number	Spouse - From		n Spo	ouse - To
								4000070	030							
Preser	nt Home Addres	ss (Number and Street, o	r Rural	Route)				City, Tov	vn or Post Of	fice			State		ZIP Code	
123 F	FRONT ST							HARR	ISONBU	RG			VA		22801	
Localit	y Code	Your Business Phone	Numbe			ne Phone Number		Spouse'	s Business P	hone N	lumber	Preparer's			Filing Election	Code
660		8043377011		'	804337	77010						171056	789		7	9999
ILIN	G STATUS	(CHECK ONLY O	NE)			EXEMPTION					FILI	NG INFORI	MATION	1		
☐ (1		Use Column A federal Head of Hous	sehold'	? YES □)		of exemption appropriate of Exemptions W	olum /orksh	ın. (Se	e Prorate	ed		Amended Re Overseas on			esult of NOL	
$\Box c$	Married.	Filing Joint Retu	rn - U	se Column	n A	of Income, Pa		В	Α	$\neg 1$		Dependent o	n Anothe	r's Retu	ırn	
		nly one had income)	•	00 001011111			Sp	ouse	You						or Merchant	Seama
X)(3	B) Married,	Filing Separate F	Returi	ns - Use			_	Status 4 ONLY	and Spouse Filing Statu		X ı	(we) authori	ze the D	epartme	ent of Taxation	n to disc
		Enter spouse's SSI) use's full name on lin				You/Spouse			1	_		his return wit			arer.	
	C	ASE TEN				Dependents						ed Income Cr ral Return				
<u> </u>		Filing Separately	on t	his		65 or over					Com	bined Social S	Security f	or You		
	Combined Return Use Column A: You - Column B: Spouse				Blind		1 11 1					ported as taxable eral Returns				
	Comp	lete the Sche to submit it					sure	•	1	В		Spouse Status 4 ONLY	,	Α	Include Spo	ouse if Fi
1			with	n your l	Form	760PY.				В			00	A	Include Spo	ouse if Fi
1 2	ADJUSTE	to submit it	with	n your l m Sch. of	Form	760PY. ne, Part 1, Line	7, Co	olumn 1	2	В				A	Include Spo Stat	ouse if Fi
1 2 3	ADJUSTE Additions	to submit it	With	n your I	Form f Incom	760PY.	7, Co	olumn 1	2	В			00	A	Include Spo Stat	ouse if Fi
	Additions Add Line: Qualifying Deduction Spouse's	to submit it ED GROSS INCOM from Schedule 760 s 1 and 2	Cornstruct	m Sch. of DJ, Line mplete A tions. En 4b, Colu	f Incom 3	You Birth Date	7, Co	olumn 1	2	В			00	A	Include Spc Stat 68667	ouse if Fi
3	Additions Add Line: Qualifying Deduction Spouse's B when us claim Your	to submit it ED GROSS INCOM from Schedule 766 s 1 and 2	Cornstructione ONLY	m Sch. of DJ, Line mplete A tions. En 4b, Colui (Otherwis	f Incom 3	760PY. ne, Part 1, Line	7, Co	olumn 1	3	В			00	A	Include Spc Stat 68667	ouse if Fi
3	Additions Add Line: Qualifying Deduction Spouse's B when us claim You A and Spo	to submit it ED GROSS INCOM from Schedule 760 s 1 and 2	Cornstruct Line ONLY Line Colun valent	m Sch. of DJ, Line mplete A tions. En 4b, Colum C Otherwis 4a, Colum nn A. t Tier 1 Ra deral retur	f Incom 3 Age nter imn ise, imn adilroad rn and	You Birth Date (mm/dd/yyyy) Spouse Birth Date (mm/dd/yyyy) Retirement Actattributable to y	7, Cc	olumn 1	2 3 4a 4b f 5	В			00	A	Include Spc Stat 68667	ouse if Fi
3 4	Additions Add Line: Qualifying Deduction Spouse's B when us claim Your A and Spo Social Secreported a residence State inco federal ref	to submit it ED GROSS INCOM from Schedule 760 s 1 and 2	Cornstructure Columbia Valenti	m Sch. of DJ, Line mplete A tions. En 4b, Colum A, Colum nn A. t Tier 1 Ra deral retur nyment cre a Virginia	Form Incom Inc	You Birth Date (mm/dd/yyyy) Spouse Birth Date (mm/dd/yyyy) Retirement Act attributable to your cont. Claim in the	t bene your p	efits period of your e column	2 3 4a 4b f 5 6	В			00	A	Include Spc Stat 68667	ouse if Fi
3 4 5	Additions Add Line: Qualifying Deduction Spouse's B when us claim Your A and Spot Social Serreported a residence State inco federal ref you report	to submit it ED GROSS INCOM from Schedule 760 s 1 and 2	Cornstruct Line Colum valent on fec	m Sch. of DJ, Line mplete A tions. En 4b, Colui 7 Otherwi 4a, Colui nn A. t Tier 1 Ra deral retur nyment cre a Virginia 1	Age nter isse, imn address a reside	You Birth Date (mm/dd/yyyy) Spouse Birth Date (mm/dd/yyyy) Retirement Ac attributable to your conted as incoment. Claim in the atside Virginia from the content of the cont	// // // // // // // // // // // // //	efits period o your e colum	2 3 4a 4b f 5 6 6	В			00 00 00 00	A	Include Spc Stat 68667	ouse if F
3 4	Additions Add Line: Qualifying Deduction Spouse's B when us claim You A and Spo Social Serreported a residence State inco federal ret you report	to submit it ED GROSS INCOM from Schedule 760 s 1 and 2	Cornstruct Line ONLIY ONLIY Colum valent on fec	m Sch. of DJ, Line mplete A to the minute of the minute	Age nter isse, imn address a reside	You Birth Date (mm/dd/yyyy) Spouse Birth Date (mm/dd/yyyy) Retirement Acattributable to your conted as incoment. Claim in the	// // // // // // // // // // // // //	efits period o your cochedulo	2 3 4a 4b f 6 6 7 8	B			00 00 00 00	A	68667	ouse if Fi
3 4 5 6	Additions Add Line: Qualifying Deduction Spouse's B when us claim Your A and Spot Social Serreported a residence State inco federal ret you report Income at of Income	to submit it ED GROSS INCOM from Schedule 760 s 1 and 2	Cornstruct Line ONLY Line Colum Colu	m Sch. of DJ, Line mplete A tions. En 4b, Colum Otherwit 4a, Colum nn A. t Tier 1 Ra deral retur nyment cre a Virginia	Form I Incom I Inco	You Birth Date (mm/dd/yyyy) Spouse Birth Date (mm/dd/yyyy) Retirement Ac attributable to your corted as incoment. Claim in the atside Virginia from the corted as from the atside Virginia from the corted as incoment.	t bene your p	efits period o your e colum	2 3 4a 4b f 5 6 7 8 9	B			00 00 00 00	A	68667	ouse if Fil
3 4 5 6	Additions Add Line: Qualifying Deduction Spouse's B when us claim Your A and Spot Social Serreported a residence State inco federal ret you report Income at of Income	to submit it ED GROSS INCOM from Schedule 760 s 1 and 2	Cornstruct Line ONLY Line Colum Colu	m Sch. of DJ, Line mplete A tions. En 4b, Colum Otherwit 4a, Colum nn A. t Tier 1 Ra deral retur nyment cre a Virginia	Form I Incom I Inco	You Birth Date (mm/dd/yyyy) Spouse Birth Date (mm/dd/yyyy) Retirement Ac attributable to your corted as incoment. Claim in the atside Virginia from the corted as from the atside Virginia from the corted as incoment.	t bene your p	efits period o your e colum	2 3 4a 4b f 5 6 7 8 9	B			00 00 00 00 00	A	68667 68667	ouse if Fi

Staple check or money order here.

Form 760PY (2011) Page 2

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Your Name	Your SSN
TEST TEN	400007010

	At	tach a complete copy of your federal tax return and all other required Virginia attachments.		В	F	Sp iling St	ous		.Y	4	Yo		lude S g Statu		if	
11	Item	ized Deductions paid while a Virginia resident. See instructions	11						00					(00	
12	State and local income taxes on Federal Schedule A and <u>included on Line 11</u> . 12													7	00	
	Subtract Line 12 from Line 11 if claiming itemized deductions. Otherwise, enter standard deduction from Standard Deductions Worksheet in instructions													(00	
14	Pror	rated exemption amount from Schedule of Income, Part 2, Line 11	14						00					0	00	
15	Ded	uctions from Schedule 760PY ADJ, Line 9.	15						00							
16	Add	Lines 13, 14 and 15	16						00					0	0	
17	Virg	inia Taxable Income. Subtract Line 16 from Line 10	17						00	00						
18	Tax	amount from Tax Table or Tax Rate Schedule	18						00					-	00	
19	Tota	al Tax. Add Line 18, Column A and Line 18, Column B							19					-	00	
20a	Your	r Virginia income tax withheld. Attach Forms W-2, W-2G, 1099 and VK-1							20a		50)0		-	00	
20b	Spo	use's Virginia income tax withheld. Attach Forms W-2, W-2G, 1099 and VK-1							20b					-	00	
21	Com	nbined 2011 Estimated Tax Payments (Include credit from 2010)							21					(00	
22	Exte	ension Payment - Enter amount paid on Form 760IP							22					(00	
23	22								00							
24	24									00						
25	Cred	dits from Schedule CR, Section 5, Line 1A. If claiming Political Contribution C	redit	only, cl	neck l	юх	[25					(00	
26	Tota	al payments and credits. Add Lines 20a, 20b, 21, 22, 23, 24 and 25							26		50)0		(00	
27	If Lir	ne 19 is larger than Line 26, enter the difference. This is the INCOME TAX YO	o uc	WE. SI	kip to	Line	30		27					(00	
28	If Lir	ne 26 is larger than Line 19, enter the difference. This is the OVERPAYMENT	AMC	OUNT.					28		50	00		(00	
29	Amo	ount of overpayment on Line 28 to be CREDITED TO 2012 ESTIMATED INCOME	ETAX	ζ					29					-	00	
30	Adju	ustments and Voluntary Contributions from attached Schedule 760PY ADJ, L	ine 2	4					30					-	00	
31	Add	Lines 29 and 30							31					-	00	
		u owe tax on Line 27, add Lines 27 and 31 - OR - If Line 28 is an overpayme 28, enter the difference. This is the AMOUNT YOU OWE . Attach payment. Check here if credit card payment has been made					r tha [n	32					0	00	
33	If Lir	ne 28 is larger than Line 31, subtract Line 31 from Line 28. This is the amount to l	be RE	FUND	ED TO	o yo	U		33		50	00			00	
		eposit Information Account Type														
For do	mes	tic direct deposit	0	1 2	3	4	5	6	7 8	9	1	0	1	1		
		Your bank routing transit number			Yo	our ba	nk a	ссо	unt num	ber						
I (We),	the u	indersigned, declare under penalty of law that I (we) have examined this return and to	the be	est of my	y (our)	know	ledge	Ť		correc	and	con	nplete	retur	n.	
Diagon	Pian.	Your Signature							ate							
Please \$		Spouse's Signature (If a joint return, both must sign)						D	ate							
Prepare	or's	Preparer's Signature						C	ate							
Use O		Firm's Name (or Yours if Self-Employed)						P	reparer's P	hone N	lumbe	er .				

2011 VIRGINIA SCHEDULE OF INCOME Form 760PY

Page 1

Your Name	Your SSN
TEST TEN	400007010

PART 1

Income Distribution

Complete the Schedule of Income prior to beginning Form 760PY. Everyone should complete Section A. If you are claiming filing status 4, also complete Section B. Refer to your Federal return when completing Part 1.

	SECTION A	Y	ou (In	clude Spouse if Fi	ling S	tatus 2)			
SCHEDULE OF INCOME Form 760PY, Column A — All Filers Must Complete This Schedule —			Column A1 Federal Retur		Column A2 While VA Resid		Column A3 While NOT VA Residen		
1	Wages, salaries, tips, etc	1	68667	.00	8667	.00	60000	.00	
2	Interest and dividends	2		.00		.00		.00	
3	Pension and other income	3		.00		.00		.00	
4	Gross income (add Lines 1, 2 and 3)	4	68667	.00	8667	.00	60000	.00	
5	Adjustments to income: moving expenses	5		.00		.00		.00	
6	Other income adjustments (attach explanation)	6		.00		.00		.00	
7	Adjusted gross income (Line 4 less Lines 5 and 6)*	7	68667	.00	8667	.00	60000	.00	
8	Net fixed date conformity modifications	8		.00		.00		.00	
9	Fixed date conformity FAGI (add Lines 7 and 8)	9	68667	.00	8667	.00	60000	.00	

*Enter the amount from Line 7, Col. A1 on Form 760PY, Page 1, Line 1, Col. A.

	SECTION B		Enter Spouse's	Income When Filing Sta	atus 4 ls Claimed
_:	SCHEDULE OF INCOME Form 760PY, Column B Spouse Must Complete This Schedule if claiming Filing Status	4 —	Column B1 Federal Return	Column B2 While VA Resident	Column B3 While NOT VA Resident
1	Wages, salaries, tips, etc	1	.00	.00	.00
2	Interest and dividends	2	.00	.00	.00
3	Pension and other income	3	.00	.00	.00
4	Gross income (add Lines 1, 2 and 3)	4	.00	.00	.00
5	Adjustments to income: moving expenses	5	.00	.00	.00
6	Other income adjustments (attach explanation)	6	.00	.00	.00
7	Adjusted gross income (Line 4 less Lines 5 and 6)**	7	.00	.00	.00
8	Net fixed date conformity modifications	8	.00	.00	.00
9	Fixed date conformity FAGI (add Lines 7 and 8)	9	.00	.00	.00

2011 VIRGINIA SCHEDULE OF INCOME

Form 760PY

Page 2

Your Name	Your SSN
TEST TEN	400007010

PART 2

Prorated Exemptions Worksheet

Complete the Prorated Exemption Worksheet to compute your allowable personal and dependent exemptions. The worksheet below is used to reduce your personal and dependent exemptions to an amount that is proportional to the number of days you resided in Virginia during the taxable year. The total exemption amount is the number of exemptions claimed prorated based on the portion of the year you resided in Virginia (see Ratio Schedule in Form 760PY Instructions).

Each spouse must compute his or her own prorated personal exemptions based on the number of exemptions claimed in the Exemption Section of Form 760PY. Use the separate exemption amounts for "you" and your "spouse" when completing Lines 1 - 11 of the worksheet. Enter the total prorated exemption in the appropriate column on Form 760PY, Line 14. If claiming Filing Status 2, the combined exemption amount for you and spouse should be entered on Form 760PY, Line 14, Column A.

For example, if you are single, claim no dependents and moved to Virginia on July 1, your prorated Virginia personal exemption is computed as follows:

\$930 (One personal exemption)

X .504 (Ratio Schedule factor for July 1 move to Virginia)

\$468.72 (Be sure to round to \$469.00)

Prorated Virginia Personal Exemptions

	Prorated vii	rgiilla	Personal Exemptions	
			Column B Spouse	Column A You
1	Your exemption	1		1
2	Dependents	2		
3	Add Lines 1 and 2	3		1
4	Multiply Line 3 by \$930	4		930
5	65 or over	5		
6	Blind	6		
7	Add Lines 5 and 6	7		
8	Multiply Line 7 by \$800	8		
9	Add Lines 4 and 8	9		930
10	Enter the ratio amount from the Personal Exemption Ratio Schedule on Page 30 of the Form 760PY Instructions	10		.586
11	Multiply Line 9 by Line 10 and enter the result in the appropriate column on Form 760PY, Line 14	11		545

DΛ	DI	7
PP	١Ħ	ാ

Moving Information

1a.	If YOU moved into Virginia in 2011, prior state of residence	PA
1b.	If YOU moved out of Virginia in 2011, state moved to	
	KOROUOE	
2a. 2b.	If SPOUSE moved into Virginia in 2011, prior state of residence	
ZU.	If SPOUSE moved out of Virginia in 2011, state moved to Page 59	

VA Scenario # 11

File an amended Virginia part year individual return, Form 760PY, filing status 4, Married Filing Separately on Combined Return, with Combined Taxable Social Security on Federal Return, Standard Deduction, Schedule Overflow with Additions to FAGI and Voluntary Contributions, Other Subtractions, Deductions and Other Deductions, Age Deduction for Taxpayer and Spouse, Out of State Tax Credit, Schedule CR Credits, with direct debit of tax due.

Return Details:

 VA Taxpayer Name
 Test Eleven

 VA Taxpayer SSN
 400-00-7011

 Taxpayer DOB
 12/07/1940

 VA Spouse Name
 Case Eleven

 VA Spouse SSN
 400-00-7014

 Spouse DOB
 06/18/1940

 Address
 789 Retired Way

 Hampton, VA 23669

Filing Status Married, Filing Separately on Combined

Return

FAGI 84835 – Taxpayer

4100 - Taxpayer Wages

80735 – Taxpayer Pension and

other income

23280 - Spouse

Yes - Provided

1000 - Wages

9000 - Spouse Interest and

Dividends

13280 – Spouse Pension and other

income

Combined Federal Taxable SS 31620 Amended Return Indicator Yes

Additions to Primary Taxpayer's FAGI
Additions to Spouse's FAGI
Subtraction from FAGI
Deductions from VAGI
Credit for Tax Paid to North Carolina
Credits on Schedule CR

Yes - Provided

Tax Due 385

Voluntary Contributions

Required Fields

Bank Routing Number
Bank Account Number
Taxpayer's Contact Information
TAX can discuss with Preparer
Preparer's Phone Number
Preparer Information
Direct Debit

Form 760PY

2011

Virginia Part-Year Resident Income Tax Return

Page 1

For Local 98e 62 2601039 Rev. 02/11

LTD

Due May 1, 2012

		ns before comp ete copy of your			n and all other re	equir	ed Virgir	nia atta	chme	ents.	'		of VA Resider	nce	
YOUR	First Name		MI	Your Last Nar	ne Check if decease	d 🗌	Suffix	A Your So	cial Se	curity Number	1	u - From		ı - To	
TEST	EST ELEVEN				40			4000070)11		! 080	012011	12312011 		
SPOU	SE'S First Na	me (filing status 2 or 4)	МІ	Spouse's Las	Name Check if decease	d 🗌	Suffix	B Spouse	's Socia	al Security Number		ise - Fron	Spouse - To 12312011		
CASE				ELEVEN				4000070)14		08012011 1.			12011	
Present	t Home Addres	s (Number and Street, o	r Rural	Route)			City, Town	or Post Of	fice		State		ZIP Code		
789 F	RETIRED V	/AY					HAMPT	ΓΟΝ			VA		23669		
Locality	Code	Your Business Phone 8043377011	Numbe		r Home Phone Number 43377011		Spouse's 804337	Business P 7011	hone N	lumber Preparer' 701156			Filing Election	Code 9999	
FILING	STATUS	(CHECK ONLY O	NE)		EXEMPTION	s -	Enter the	e numb	er	FILING INFOR	MATION	<u>ا</u>			
☐ (1		Use Column A federal Head of Hous	sehold	? YES □)	appropriate of	of exemptions being claimed in the appropriate column. (See Prorated Exemptions Worksheet from Schedule			he and Amended Return - Check if Result of NOL						
(2)		Filing Joint Retunly one had income)	i rn - U	se Column A	or moonie, r a	S	B pouse	A You and Spouse	e if	Dependent of Qualifying Fa			rn or Merchant S	Seama	
∐ (3	Column A	Filing Separate F (Enter spouse's SSN use's full name on line	N abov	e)	You/Spouse	1 -		Filing Statu		this return wi	rize the Departr ith my (our) pre			to disc	
					Dependents				_	Earned Income Conference Conferen					
X (4)	Combine	Filing Separately ed Return ımn A: You - Colun			65 or over Blind		1	1		Combined Social and Spouse repo income on Federa	Security f	or You axable	31620		
1 ADJUSTED GROSS INCOME from Sch. of Inco					2				23280	00		84835			
2	Additions	from Schedule 760	OPY A	DJ, Line 3.				3		300	00		300		
3	Add Line	s 1 and 2								23580	00		85135		
4	Deduction Spouse's	age deduction. Worksheet in ir Age Deduction on sing Filing Status 4	nstruc Line	tions. Enter	Birth Date	12	2/07/1940	0 4a					4715		
	claim You	r Age Deduction or ouse's on Line 4b,	n Line	4a, Column		06	/18/1940) 4b		4715	00				
5 Social Security Act and equivalent Tier 1 Railroi reported as taxable income on federal return ar residence in Virginia.				return and attributable to your period of					5576	00		7703			
6	federal re	turn and received v	while	a Virginia re	yment credit reported as income on your a Virginia resident. Claim in the same column 6						00				
7						outside Virginia from Sche				8504	00		49204		
8	Subtraction	ns from Schedule	760P	Y ADJ, Line	7			8		1504	00		204		
9	Add Line	s 4a, 4b, 5, 6, 7 ar	nd 8					9		20299	00		61826		
		diveted Gross In		()(A CI) C.				10		3281	00		23300		

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Form 760PY (2011) Page 2

Page 63

Your Name	Your SSN
TEST ELEVEN	400007011

		•													
	At	ttach a complete copy of your federal tax return and all other required Virginia attachments.		В	Fi	Spou		LY	A	\			ude Sp Status		f
11	Item	nized Deductions paid while a Virginia resident. See instructions	11					00						0	0
12	State	e and local income taxes on Federal Schedule A and included on Line 11.	12					00						0	0
13	Subtract Line 12 from Line 11 if claiming itemized deductions. Otherwise, enter standard deduction from Standard Deductions Worksheet in instructions										240	13		0(0
14	Pror	rated exemption amount from Schedule of Income, Part 2, Line 11	14		72	25		00			72	5		0	0
15	Ded	uctions from Schedule 760PY ADJ, Line 9.	15		-1	00		00			-10	0		0	0
16	Add	Lines 13, 14 and 15	16		10	18		00			302	28		0	0
17	Virg	inia Taxable Income. Subtract Line 16 from Line 10	17		22	63		00			2028	81		0	0
18	Tax	amount from Tax Table or Tax Rate Schedule	18		4	5		00			909	9		0	0
19	Tota	al Tax. Add Line 18, Column A and Line 18, Column B						19			954	4		0	0
20a	Your	r Virginia income tax withheld. Attach Forms W-2, W-2G, 1099 and VK-1						20a						0	0
20b	Spor	use's Virginia income tax withheld. Attach Forms W-2, W-2G, 1099 and VK-1						20b						0	0
21	Com	nbined 2011 Estimated Tax Payments (Include credit from 2010)						21						0	0
22	Exte	ension Payment - Enter amount paid on Form 760IP						22						0	0
23	Tax	Credit for Low Income Individuals or Virginia Earned Income Credit from Sch	edule	760PY	ADJ	Line 1	7	23						0	0
24	Tota	Il credit for taxes paid to another state from Schedule OSC						24		761				0	0
25	Cred	dits from Schedule CR, Section 5, Line 1A. If claiming Political Contribution C	redit	only, che	eck b	ох [25		128		8		0(0
26	Tota	al payments and credits. Add Lines 20a, 20b, 21, 22, 23, 24 and 25						26		889			0	0	
27	If Lir	ne 19 is larger than Line 26, enter the difference. This is the INCOME TAX YO	o uc	WE . Ski	p to l	_ine 30		27			65	;		0(0
28	If Lir	ne 26 is larger than Line 19, enter the difference. This is the OVERPAYMENT	AMC	OUNT				28						0(0
29	Amo	ount of overpayment on Line 28 to be CREDITED TO 2012 ESTIMATED INCOME	E TAX					29						0	0
30	Adju	ustments and Voluntary Contributions from attached Schedule 760PY ADJ, L	ine 24	4				30			320	0		0(0
31	Add	Lines 29 and 30.						31			320	0		0	0
32		ou owe tax on Line 27, add Lines 27 and 31 - OR - If Line 28 is an overpayme 28, enter the difference. This is the AMOUNT YOU OWE . Attach payment. Check here if credit card payment has been made					an	32			38	5		00	0
33	If Lir	ne 28 is larger than Line 31, subtract Line 31 from Line 28. This is the amount to l	be RE	FUNDE	D TO	YOU.		33						0	0
Direc	t De	eposit Information Account Type													
For do	omes	tic direct deposit													
retund	is on	lly. See instructions. Your bank routing transit number			Yo	ur bank	acco	unt n	umb	er		_			
I (We),	the u	undersigned, declare under penalty of law that I (we) have examined this return and to	the be	st of my	(our)	knowled	ge, it	is a tr	ue, co	orrect	and	com	plete	eturn	۱.
		Your Signature					1	Date							
Please : Here		Spouse's Signature (If a joint return, both must sign)					ı	Date							
Prepar	or'e	Preparer's Signature					1	Date							
Use O		Firm's Name (or Yours if Self-Employed)					١,	Preparer's Phone Number							

2011 Virginia Schedule 760PY ADJ (Form 760PY ADJ)

Page 1

	-	
I	Your Name	Your SSN
ı	TEST ELEVEN	400007011

Additions to Adjusted Gross Income

- Interest earned while a Virginia resident on obligations of other states, exempt from federal income tax but not from state tax.
- 2 Other additions to adjusted gross income.
 - 2a Fixed date conformity addition. See instructions......
 - 2b 2c Refer to Form 760PY Instructions for Other Addition Codes.

0 0

3 Total Additions. Add Lines 1, 2a - 2c. Enter here and on Form 760PY, Line 2.....

	B Spouse Filing Status 4 ONLY		A You Include Spouse if Filing Status	2	
1		00		00	

2a		00		00
2b	300	00	300	00
2c		00		00
3	300	00	300	00

Subtractions	from	Adjusted	Gross	Income
--------------	------	----------	-------	--------

- 4 Income (interest, dividends or gains) received while a Virginia resident from obligations or securities of the U.S. exempt from state income tax, but not from federal tax......
- 5 Disability income received while a Virginia resident and reported as wages (or payments in lieu of wages) on your federal return. If claiming this subtraction you cannot also claim Age Deduction. Claim the one that benefits you most.
 - 5a Enter **YOUR** disability subtraction on Line 5a, Column A.
 - 5b Enter <u>SPOUSE'S</u> disability subtraction on Line 5b, Column B if claiming Filing Status 4 or Line 5b, Column A if claiming Filing Status 2......
- 6 Other subtractions as provided in instructions.
 - 6a Fixed date conformity subtraction.....
 - 6b 6d See Form 760PY instructions for Other Subtraction Codes.

6b	9	9	
6c	5	2	
6d			

5a

7 Total subtractions. Add Lines 4, 5a, 5b, and 6a - 6d. Enter here and on Form 760PY, Line 8......

Code 99 Description

	B Spouse		A You	
4		00		00

00

00

6a		00		00
6b	1450	00	180	00
6c	54	00	24	00
6d		00		00
7	1504	00	204	00

00

Deductions from Virginia Adjusted Gross Income

8 Deduction codes. See Form 760PY instructions for Deduction Codes.1 1 2

Code 199 Description

8а	\Box			
8b	1	9	9	
8c				

9 Total Deductions. Add Lines 8a - 8c. Enter here and on 760PY, Line 15.....

	B Spouse		A You	
8a	-300	00	-300	00
8b	200	00	200	00
8c		00		00
9	-100	00	-100	00

2011 Virginia Schedule 760PY ADJ

Page 2

_	
Your Name	Your SSN
TEST ELEVEN	400007011

Tax Credit For Low Income Individuals or Virginia Earned Income Credit

- List below the name, Social Security Number (SSN) and Guideline Income for you, your spouse and each dependent.
- · If more room is needed, attach a schedule with the name, SSN and Guideline Income for each additional dependent.
- Failure to complete Lines 10 17 may result in this credit being reduced or disallowed.

	amily VAGI	Name	Social Security Number (S	SN)	Guideline Inc	come
	You					0
	Spouse					0
	a. Dependent					0
	b. Dependent					C
10	Total Family (Guideline Income (Be sure to include information	from attached schedule, if	10		C
11	Based on this the instruction	number of exemptions reported in the table above an total, the total Family Guideline Income from Line 11 a s, determine your eligibility. If you do not qualify for th cclaimed an Earned Income Credit on your federal re	and the poverty guidelines in e Tax Credit for Low Income	11		
12	If you qualify,	enter the number of personal exemptions reported or	your Form 760PY	12		
13	qualify for the	12 by \$300. Enter the result on Line 13 and proceed tax credit but claimed an Earned Income Credit on you line 14	our federal return, enter \$0	13		C
14	Enter the amo an Earned Inc see the instruc	unt of Earned Income Credit claimed on your federa ome Credit on your federal return, enter \$0. If you a ctions.	I return. If you did not claim are married filing separately,	14		(
15	Multiply Line 1	4 by 20% (.20)		15		(
16	Enter the grea	ter of Line 13 or Line 15		16		(
17		amount on Line 16 above to the amount of tax on For		17		
	lesser of the tv	vo amounts here and on Form 760PY, Line 23. This	s your credit amount	·/ L		
Adiu			s your credit amount	., Г		`
Adju 18	stments and V	oluntary Contributions Check if addition came from: Form 760C		18		
-	stments and V	oluntary Contributions	☐ Form 760F			
8	Addition to tax.	oluntary Contributions Check if addition came from: Form 760C	☐ Form 760F	18		
8 9 0	Addition to tax. Penalty	oluntary Contributions Check if addition came from: Late Filing Per	☐ Form 760F	18		
8 9 0	Addition to tax. Penalty Interest (interest Consumer's Use Voluntary Continuous Contribution	coluntary Contributions Check if addition came from:	☐ Form 760F	18 19 20		
8	Addition to tax. Penalty Interest (interest Consumer's Use Voluntary Continuous Months of the contribution more than 3 voluntary 3 voluntary 4 voluntary 4 voluntary 6 voluntary 6 voluntary 6 voluntary 7 voluntary 6 voluntary 7 voluntary 7 voluntary 7 voluntary 8 voluntary 8 voluntary 8 voluntary 9	oluntary Contributions Check if addition came from: Form 760C Late Filing Perest accrued on the tax you owe)	☐ Form 760F	18 19 20 21		
8 9 0	Addition to tax. Penalty Interest (interest Consumer's Use Voluntary Continuous Months of the contribution more than 3 voluntary 3 voluntary 4 voluntary 4 voluntary 6 voluntary 6 voluntary 6 voluntary 7 voluntary 6 voluntary 7 voluntary 7 voluntary 7 voluntary 8 voluntary 8 voluntary 8 voluntary 9	coluntary Contributions Check if addition came from:	Form 760F	18		
8 9 0 1 2	Addition to tax. Penalty Interest (interest Consumer's Use Voluntary Contribution more than 3 voluntary Contribution to Voluntary Contribution to Voluntary Contributing the tenter the code	check if addition came from:	Form 760F	18 19 20 21 22a 22b	320	
8 9 0 0 11 122	Addition to tax. Penalty Interest (interest Consumer's Use Voluntary Contribution more than 3 voluntary Contribution than 3 voluntary Contribution than 3 voluntary Contributing that contributing the enter the code in boxes 23a -	check if addition came from:	Form 760F	18 19 20 21 22a 22b 22c	320	
8 9 9	Addition to tax. Penalty Interest (interest Consumer's Use Voluntary Contribution more than 3 voluntary Contribution than 3 voluntary Contribution than 3 voluntary Contributing t	check if addition came from:	□ Form 760F	18 19 20 21 22a 22b 22c 23a	320	

2011 VIRGINIA SCHEDULE OF INCOME Form 760PY

Page 1

Your Name	Your SSN
TEST ELEVEN	400007011

PART 1

Income Distribution

Complete the Schedule of Income prior to beginning Form 760PY. Everyone should complete Section A. If you are claiming filing status 4, also complete Section B. Refer to your Federal return when completing Part 1.

SECTION A		You (Include Spouse if Filing Status 2)							
	SCHEDULE OF INCOME Form 760PY, Column A — All Filers Must Complete This Schedule —		Column A1 Federal Retur		Column A2 While VA Resid		Column A3 While NOT VA Re		
1	Wages, salaries, tips, etc	1	4100	.00	1722	.00	2378	.00	
2	Interest and dividends	2		.00		.00		.00	
3	Pension and other income	3	80735	.00	33909	.00	46826	.00	
4	Gross income (add Lines 1, 2 and 3)	4	84835	.00	35631	.00	49204	.00	
5	Adjustments to income: moving expenses	5		.00		.00		.00	
6	Other income adjustments (attach explanation)	6		.00		.00		.00	
7	Adjusted gross income (Line 4 less Lines 5 and 6)*	7	84835	.00	35631	.00	49204	.00	
8	Net fixed date conformity modifications	8		.00		.00		.00	
9	Fixed date conformity FAGI (add Lines 7 and 8)	9	84835	.00	35631	.00	49204	.00	

*Enter the amount from Line 7, Col. A1 on Form 760PY, Page 1, Line 1, Col. A.

SECTION B		Enter Spo	use's	Income When Fili	ng Sta	atus 4 ls Claimed	I
SCHEDULE OF INCOME Form 760PY, Column B — Spouse Must Complete This Schedule if claiming Filing Status	s 4 —	Column B1 Federal Retur		Column B2 While VA Resid		Column B While NOT VA R	
1 Wages, salaries, tips, etc	1	1000	.00	1000	.00		.00
2 Interest and dividends	2	9000	.00	8200	.00	800	.00
3 Pension and other income	3	13280	.00	5576	.00	7704	.00
4 Gross income (add Lines 1, 2 and 3)	4	23280	.00	14776	.00	8504	.00
5 Adjustments to income: moving expenses	5		.00		.00		.00
6 Other income adjustments (attach explanation)	6		.00		.00		.00
7 Adjusted gross income (Line 4 less Lines 5 and 6)**	7	23280	.00	14776	.00	8504	.00
8 Net fixed date conformity modifications	8		.00		.00		.00
9 Fixed date conformity FAGI (add Lines 7 and 8)	9	23280	.00	14776	.00	8504	.00

**Enter the amount from Line 7, Col. B1 on Form 760PY, Page 1, Line 1 Col. B.

2011 VIRGINIA SCHEDULE OF INCOME

Form 760PY

Page 2

Your Name	Your SSN
TEST ELEVEN	400007011

PART 2

Prorated Exemptions Worksheet

Complete the Prorated Exemption Worksheet to compute your allowable personal and dependent exemptions. The worksheet below is used to reduce your personal and dependent exemptions to an amount that is proportional to the number of days you resided in Virginia during the taxable year. The total exemption amount is the number of exemptions claimed prorated based on the portion of the year you resided in Virginia (see Ratio Schedule in Form 760PY Instructions).

Each spouse must compute his or her own prorated personal exemptions based on the number of exemptions claimed in the Exemption Section of Form 760PY. Use the separate exemption amounts for "you" and your "spouse" when completing Lines 1 - 11 of the worksheet. Enter the total prorated exemption in the appropriate column on Form 760PY, Line 14. If claiming Filing Status 2, the combined exemption amount for you and spouse should be entered on Form 760PY, Line 14, Column A.

For example, if you are single, claim no dependents and moved to Virginia on July 1, your prorated Virginia personal exemption is computed as follows:

\$930 (One personal exemption)

X .504 (Ratio Schedule factor for July 1 move to Virginia)

\$468.72 (Be sure to round to \$469.00)

Page 67

Prorated Virginia Personal Exemptions

	Prorated Virginia Personal Exemptions			
			Column B Spouse	Column A You
1	Your exemption	1	1	1
2	Dependents	2		
3	Add Lines 1 and 2	3	1	1
4	Multiply Line 3 by \$930	4	930	930
5	65 or over	5	1	1
6	Blind	6		
7	Add Lines 5 and 6	7	1	1
8	Multiply Line 7 by \$800	8	800	800
9	Add Lines 4 and 8	9	1730	1730
10	Enter the ratio amount from the Personal Exemption Ratio Schedule on Page 30 of the Form 760PY Instructions	10	.419	.419
11	Multiply Line 9 by Line 10 and enter the result in the appropriate column on Form 760PY, Line 14	11	725	725

PAR ¹	Γ3		
	Moving Information	า	
1a.	If YOU moved into Virginia in 2011, prior state of residence	NC	
1b.	If YOU moved out of Virginia in 2011, state moved to		
		NC	
2a.	If SPOUSE moved into Virginia in 2011, prior state of residence		
2b.	If SPOUSE moved out of Virginia in 2011, state moved to		

2011 Schedule CR/CG CREDIT COMPUTATION SCHEDULE - Attach this to your return.

See instructions for required attachments.

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	NONREFUNDABLE CREDITS MAXIMUM NONREFUNDABLE CREDITS		
Α	Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for		
	Low Income Individuals or VA Earned Income Credit and Credit for Ta	x Paid to Another State. The maximum	
	nonrefundable credits allowable on Section 2, Line 1A of Schedule CF	R may not exceed this amount	1A
PART 2 -	ENTERPRISE ZONE ACT CREDIT		
Α	Credit allowable this year from Form 301 (attach Form 301)		2A
PART 3 -	NEIGHBORHOOD ASSISTANCE ACT CREDIT		
Α	Authorized amount of Neighborhood Assistance Act Credit	A	
В	Carryover credit from prior year(s)	В	
С	Add Lines A and B	C	
D	Credit allowable this year:		
	Line C or balance of maximum credit available, whichever is less		3D
E	Carryover credit to next year: Line C less Line 3D (applicable only		
	if within 5 year carryover period)		
PART 4 –	RECYCLABLE MATERIALS PROCESSING EQUIPMENT OF	REDIT	
Α	Enter 10% of qualifying recyclable equipment cost	A	
В	Carryover credit from prior year(s) [attach computation]	B	
С	Add Lines A and B	C	
D	Enter 40% of tax per return	D	
E	Maximum recyclable materials processing equipment credit.		
	Line C or Line D, whichever is less	E	
F	Credit allowable this year: Line E or balance of maximum credit		
	available, whichever is less		4F
G	Carryover credit to next year: Line C less Line 4F		
	(applicable only if within 10 year carryover period)	G	
PART 5 -	CONSERVATION TILLAGE EQUIPMENT CREDIT		
Α	Enter 25% of qualifying property cost or \$4,000, whichever is less	A	
В	Carryover credit from prior year(s) [attach computation]	В	
С	Add Lines A and B	C	
D	Credit allowable this year: Line C or balance of maximum credit		
	available, whichever is less		5D
E	Carryover credit to next year: Line C less Line 5D (applicable only		
	if within 5 year carryover period)	E	
PART 6 -	FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT	CREDIT	
Α	Enter 25% of current qualifying equipment cost or \$3,750,		
	whichever is less	A	
В	Carryover credit from prior year(s) [attach computation]	B	
С	Add Lines A and B	C	
D	Credit allowable this year: Line C or balance of maximum credit		
	available, whichever is less		6D
E	Carryover credit to next year: Line C less Line 6D (applicable only		
	if within 5 year carryover period)	E	
PART 7 –	RENT REDUCTION PROGRAM CREDIT		
Α	Expired	A	
В	Carryover credit from prior year(s)		
С	Add Lines A and B	C	
D	Credit allowable this year: Line C or balance of maximum credit		
_	available, whichever is less		7D
E	Carryover credit to next year: Line C less Line 7D (applicable only	_	
	if within 5 year carryover period)	E	

2011 Schedule CR/CG page 2 See instructions for required attachments.

PART 8	- CLEAN-FUEL VEHICLE AND VEHICLE EMISSIONS TESTIN	G EQUIPMENT	
	Clean-fuel vehicle and qualified electric vehicle credit		- 1
Α	Qualifying Electric Vehicle - Enter 10% of the cost used to compute		_
	the credit under IRC § 30 for qualified electric vehicles	A	
В	Carryover credit from prior year(s) [attach computation]	B	
С	Add Lines A and B	C	
D	Credit allowable this year: Line C or balance of maximum credit		
	available, whichever is less		
E	Carryover credit to next year: Line C less Line 8D (applicable only		
	if within 5 year carryover period)	E	
,	Vehicle emissions testing equipment credit		
F	Enter 20% of the purchase or lease price paid during the year for		
	qualified vehicle emissions testing equipment	. F	
G	Carryover credit from prior year(s) [attach computation]	. G	
Н	Add Lines F and G	H	
1	Enter the amount from Line H or the balance of maximum credit		
	available, whichever is less		81
J	Carryover credit to next year: Line H less Line 8I (only if within		
	5 year carryover period)	J	
PART 9	- MAJOR BUSINESS FACILITY JOB TAX CREDIT		
Α	Credit amount authorized by the Department of Taxation		
	(include all expansions)	A	
В	Carryover credit from prior year(s) [include all expansions]		
С	Add Lines A and B		
D	Credit allowable this year: Line C or the balance of the maximum		
	credit available, whichever is less		9D
Е	Carryover credit to next year; Line C less Line 9D		
	(10 year carryover period)	E	
PART 1	0 - FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT		
Α	Qualifying taxable income on which the tax in the foreign		
	country is based (See instructions)	A	
В	Virginia taxable income (See instructions)		
С	Qualifying tax paid to the foreign country.		
	Enter name of country:	C	
D	Virginia income tax (See instructions)		
E	Income percentage. Divide Line A by Line B. Compute to one decimal		
	place, not to exceed 100%. For example, 0.3163 becomes 31.6%		
F	Multiply Line D by Line E		
G	Credit allowable this year: Enter the lesser of Line C or Line F,		
	not to exceed the balance of maximum credit available		100
PART 11	- HISTORIC REHABILITATION TAX CREDIT		
Α	Enter the amount of eligible expenses	A	
В	Multiply the amount on Line A by 25%		
С	Carryover credit from prior year(s)		
D	Add Lines B and C		
E	Credit allowable this year: Enter the amount from Line D or the	0	
_	balance of maximum credit available, whichever is less		145
F	Carryover credit to next year:		
Г	Line D less Line 11E. (10 year carryover period)	_	
	Line Diess Line TTE. (10 year carryover period)	!	- 1

2011 Schedule CR/CG page 3

See instructions for required attachments.

	2 – DAY-CARE FACILITY INVESTMENT TAX CREDIT		
A	Authorized credit amount in the current year		
В	Carryover credit from prior year(s)		
С	Add Lines A and B		_
D	Credit allowable this year: Enter the amount from Line C or the		400
_	balance of maximum credit available, whichever is less		12D
Е	Carryover credit to next year: Line C less Line 12D	_	
	(3 year carryover period. See instructions for limitations)	.E	
PART 1	3 – LOW- INCOME HOUSING CREDIT		
Α	Expired	A _	_
В	Carryover credit from prior year(s)	B	
С	Add Lines A and B	. C	
D	Credit allowable this year: Enter amount from Line C or		
	the balance of maximum credit available, whichever is less		13D
E	Carryover credit to next year: Line C less Line 13D		
	(5 year carryover period)	E	
0A DT 14	- RESERVED FOR FUTURE USE		
AKT 14	- RESERVED FOR FUTURE USE		
PART 1	5 – QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTM		DIT
	Spouse	You	
Α	Credit amount authorized by the		
_	Virginia Department of Taxation		_
В	Carryover credit from prior year(s)		_
С	Add Lines A and B		
D	Credit allowable this year: Enter the amount on Line C, YOU column		
	or the balance of maximum credit available, whichever is less		
	(not to exceed \$50,000 per taxpayer)		Your Credit 15D
	Be sure to claim the proper credit on the total lines		
Е	Credit allowable this year: Enter the amount on Line C, SPOUSE colu	mn	
	or the balance of maximum credit available, whichever is less		
	(not to exceed \$50,000 per taxpayer)		Spouse's Credit 15E
F	Carryover to next year: Line C less Line 15D and/or		
	15E (15 year carryover period)		
DADT 1	6 – WORKER RETRAINING TAX CREDIT		
A	Enter amount of Worker Retraining Tax Credit authorized by the		
^	Virginia Department of Taxation	٨	
В			
С	Carryover credit from prior year(s)		
_			_
D	Credit allowable this year: Enter the amount from Line C or the		160
Е	balance of maximum credit available, whichever is less		U01
_	Carryover credit to next year: Line C less Line 16D (3 year carryover period)	.E	
	7 – WASTE MOTOR OIL BURNING EQUIPMENT CREDIT		
Α	Enter 50% of the purchase price paid during the taxable year for equip-		
	ment used exclusively for burning waste motor oil at your facility	A	_
В	Credit allowable this year: Enter the amount from Line A up to		
	\$5,000 not to exceed balance of maximum credit available		17B

2011 Schedule CR/CG page 4 See instructions for required attachments.

PART 1	18 – CREDIT FOR PURCHASE OF LONG-TERM CARE INSURA	ANCE		Months Covere
	Enter the date policy was issued to you. Issue date must be		- 1	
	on or after 1/01/2006		You	
	Enter the date policy was issued to your spouse. Issue date must be			
	on or after 1/01/2006.		Spouse	
Α	If the policy for which you are claiming the credit was purchased prior			
	to 1/01/11, enter the amount of the premiums paid for the first 12 mont	hs		
	of coverage. If the policy was purchased on or after			
	1/01/11, skip to line E	A		
В	Multiply Line A by 15% (.15)	B		
С	Enter total amount of credits claimed for this policy in prior years	C		
D	Subtract Line C from Line B. This is the maximum amount of credit			
	that you may claim for 2011. If Line C is equal to Line B, you may			
	no longer claim this credit for this policy.	D		
E	Enter the amount premium paid in 2011.	E		
F	Multiply Line E by 15% (.15)	F		
G	Enter the amount from Line D (if completed) or Line F,			
	whichever is less	G		
Н	Enter carryover from prior year(s) [attach computation]	Н		
1	Add Lines G and H	I		
J	Credit allowable this year: Enter the amount from Line I or the			
	balance of maximum credit available, whichever is less		18J	
K	Carryover credit to next year: Line I minus Line 18J			
	(5 year carryover period)	K		
PART '	19 – BIODIESEL AND GREEN DIESEL FUELS TAX CREDIT			
A	Enter the amount of biodiesel and green diesel fuels tax			
,,	authorized by the Virginia Department of Taxation or the			
	amount transferred to you in the current year	Δ		
В	Carryover credit from prior year(s)			
С	Add Lines A and B			
D	Enter the total credit transferred to others in the current year			
E	Subtract Line D from Line C			
F				
Г	Credit allowable this year: Enter the amount from Line E or the balance of maximum credit available, whichever is less		405	
0			19F	
G	Carryover credit to next year: Line E less Line 19F			
	(3 year carryover period)	G		
	A LINARI E HOME TAY OPERIT (Comparts Home According	!!t- 0!!t\		
	0 - LIVABLE HOME TAX CREDIT (formerly Home Accessibil	ity Credit)		
Α	Enter the amount of the Livable Home Tax Credit authorized			
	by the Department of Housing and Community Development			
В	Carryover credit from prior year(s)			
С	Add Lines A and B	C		
D	Credit allowable this year: Enter the amount on Line C			
	or the balance of maximum credit available, whichever is less		20D	
Е	Carryover credit to next year: Line C less Line 20D			
	(7 year carryover period)	E		
ART 2	I – RIPARIAN WATERWAY BUFFER TAX CREDIT			
Α	Enter the amount of Riparian Waterway Buffer Tax Credit			
	authorized by the Virginia Department of Forestry	A		
В	Carryover credit from prior year(s)	B		
С	Add Lines A and B	C		
D	Credit allowable this year: Enter the amount on Line C			
	or the balance of maximum credit available, whichever is less		21D	
Е	Carryover credit to next year: Line C less Line 21D			
	_ (5 year carryover period)	E		
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See instructions for required attachments.

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PART 22 - LAND PRESERVATION TAX CREDIT

	Spouse	You	_
Α	Credit amount authorized or the amount		ı
	transferred in the current year		<u> </u>
В	Carryover credit from prior year(s)		
С	Add Lines A and B		
D	Total credit transferred to others in		
	the current year	_	
E	Cultivast Line D from Line C		
F	Credit allowable this year: Enter the amount from Line E, YOU		
	column or the balance of maximum credit available, whichever is less		
	(not to exceed \$50,000 per taxpayer)		Your credit 22F
	Be sure to claim the proper credit on the total	lines	
G	Credit allowable this year: Enter the amount from Line E, Spouse		
	column or the balance of maximum credit available, whichever is less		
	(not to exceed \$50,000 per taxpayer)		Spouse's credit 22G
Н	Carryover credit to next year: Line E less		
	Line 22F and/or Line 22G		
			_
PART 23 -	- COMMUNITY OF OPPORTUNITY TAX CREDIT		
Α	Enter the amount of credit authorized by the		
	Department of Housing and Community Development	A	
В	Carryover credit from prior year(s)	В	
С	Add Lines A and B	C	
D	Credit allowable this year: Enter amount from Line C or		
	the balance of maximum credit available, whichever is less		23D
Е	Carryover credit to next year: Line C less Line 23D		
	(5 year carryover period)	E	
PART 24 -	- GREEN JOBS CREATION TAX CREDIT		
Α	Enter the total eligible credit amount for each green job with an		
	annual salary of \$50,000 or more	A	
В	Carryover credit from prior year(s)	В	
С	Add Lines A and B	C	
D	Credit allowable this year: Enter the amount from Line C		
	or the balance of maximum credit available, whichever is less		24D
Е	Carryover credit to next year: Line C less Line 24D		
	(5 year carryover period)	E	_
PART 25 -	- POLITICAL CONTRIBUTIONS CREDIT		
Α	Enter 50% of the amount of eligible political contributions. Credit is		
	limited to \$25 for individuals or \$50 for married filing jointly	A	_
В	Credit allowable this year: Enter the amount on Line A		
	or the balance of maximum credit available, whichever is less		25B
	- FARM WINERIES AND VINEYARDS TAX CREDIT		
Α	Enter the total eligible credit amount authorized by the	20	
	Department of Taxation		
В	Carryover credit from prior year(s)	2.0	<u> </u>
С	Add Lines A and B	c20	
D	Credit allowable this year: Enter the amount from Line C		
_	or the balance of maximum credit available, whichever is less		26D
E	Carryover credit to next year: Line C less Line 26D	_	_
F	(10 year carryover period)	E	- L

2011 Schedule CR/CG page 6 See instructions for required attachments.

	7 – INTERNATIONAL TRADE FACILITY TAX CREDIT				
Α	Enter the total eligible credit amount authorized by the		20		
ь	Department of Taxation Carryover credit from prior year(s)				
В	Add Lines A and B		20		
С					
D	Enter 50% of tax per return	Б	4//		
E	Maximum International Trade Facility Tax Credit Line C or Line D,	_	20		
_	whichever is less	=			
F	Credit allowable this year: Enter the amount from Line E			0.7.5	20
0	or the balance of maximum credit available, whichever is less			2/F	
G	Carryover credit to next year: Line E less Line 27F	0			
	(10 year carryover period)	G			
PART 2	8 – PORT VOLUME INCREASE TAX CREDIT				
Α	Enter the total eligible credit amount authorized by the				
	Virginia Port Authority	A	40		
В	Carryover credit from prior year(s)	-			
С	Add Lines A and B		10		
D	Credit allowable this year: Enter the amount from Line C				
	or the balance of maximum credit available, whichever is less			28D	40
Е	Carryover credit to next year: Line C less Line 28D				
	(5 year carryover period)	E			
PART 2	9 – BARGE AND RAIL USAGE TAX CREDIT				
Α	Enter the total eligible credit amount authorized by the		20		
	Department of Taxation				
В	Carryover credit from prior year(s)				
С	Add Lines A and B	C	20		
D	Credit allowable this year: Enter the amount from Line C				20
	or the balance of maximum credit available, whichever is less			29D	20
Е	Carryover credit to next year: Line C less Line 29D				
	(5 year carryover period)	E			
PART 3	0 – RESEARCH AND DEVELOPMENT EXPENSES TAX CRED	ΝT			
Α	Enter the total eligible credit amount authorized by the		0.0		
	Department of Taxation	A	28		
В	Reserved for future use				
С	Reserved for future use				
D	Credit allowable this year: Enter the amount from Line A				0.0
	or the balance of maximum credit available, whichever is less			30D	28
	N 2 – NON-REFUNDABLE CREDITS - TOTAL NON-REFUNDABLE CREDITS				
		ED 155 1	IED		
Α	Add Lines 2A, 3D, 4F, 5D, 6D, 7D, 8D, 8I, 9D, 10G, 11E, 12D, 13D, 1		•		
	17B,18J, 19F, 20D, 21D, 22F, 22G, 23D, 24D, 25B, 26D, 27F, 28D, 29	and 30	U.		
	If you have claimed more than the maximum allowed nonrefundable			4.4	128
	credits, see instructions.			1A	120

See instructions for required attachments.

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SECTION 3 - REFUNDABLE CREDITS

PART 1	- COAL EMPLOYMENT AND PRODUCTION INCENTIVE and	
С	OALFIELD EMPLOYMENT ENHANCEMENT TAX CREDITS	
Α	100% Coalfield Employment Enhancement and/or Virginia Coal Employment and	
	Production Incentive Tax Credits from Line 2 of your 2011 Schedule 306B	A
В	Full credit: Enter amount from your 2011 Form 306, Line 12	В
С	85% Credit: Enter amount from your 2011 Form 306, Line 13	С
D	Total Coal Related Tax Credits allowable this year: Add Lines B and C	D
E	2011 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2014 return:	
	Enter the amount from your 2011 Form 306, Line 11	E
PART 2	– MOTION PICTURE PRODUCTION TAX CREDIT	
Α	Enter amount of credit authorized by the Virginia Film Office (VFO)	2A
PART 3	- AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT	
Α	Enter amount of credit authorized by the Department of Conservation and Recreation	3A
В	Carryover of 2010 nonrefundable Agricultural Best Management Practices Tax Credit	ВВ
PART 4	- RESEARCH AND DEVELOPMENT EXPENSES TAX CREDIT	
Α	Enter amount of Research and Development Expenses Tax Credit authorized by the Department of Taxation4	1A
SECTION	4 – TOTAL REFUNDABLE CREDITS	
PART 1	- TOTAL REFUNDABLE CREDITS Add Section 3, Part 1 - Line 1D, Part 2- Line 2A, Part 3 - Line 3A & Line 3B and Part 4 - Line 4A	1 A
^	Add Section 3, Part 1 - Line 15, Part 2- Line 2A, Part 3 - Line 3A & Line 3B and Part 4 - Line 4A	
SECTION	5 - TOTAL CURRENT YEAR CREDITS	
PART 1	- TOTAL CURRENT YEAR CREDITS	
Α	Total credits allowable this year. Enter the total of Section 2, Line 1A and Section 4, Part 1 - Line 1A	
	here and on Line 23 of Form 760, Line 25 of Form 760PY or	
	Line 25 of Form 763	1A 128

Overflow Statement

Dedu	ctions			Deduction	ıs PY Status	4 Col B Ol	NLY
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2011 Virginia Schedule OSC/CG

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	Г				_	7
(Credit Computation State 1					
	Claiming border state Filing Status claimed	X	6.	Identify the state and ATTACH a copy of the other state's return	NC	
2.	on the other state's return Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint	2	7.	Virginia income tax		909
3.	Qualifying taxable income on which other state's tax is based	12660	8. 9.	Income percentage Multiply Line 7 by Line 8 for 760/	100.0	909
4.	Virginia taxable income	20281		760PY, Line 5 by Line 8 for 763		909
5.	Qualifying tax liability owed to the other state	761	10.	Credit. Enter lesser of Line 5 or 9 for 760/760PY, Line 7 or 9 for 763		761
C	Credit Computation State 2					
	Filing Status claimed on the other state's return		16.	Identify the state and ATTACH a copy of the other state's return		
	Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint		17.	Virginia income tax		
13	. Qualifying taxable income on which other state's tax is based		18. 19.	Income percentage Multiply Line 17 by Line 18 for 760/		
	. Virginia taxable income . Qualifying tax liability owed to the			760PY, Line 15 by Line 18 for 763		
	other state		20.	Credit. Enter lesser of Line 15 or 19 for 760/760PY, Line 17 or 19 for 763		
C	Credit Computation State 3					
	Filing Status claimed on the other state's return		26.	Identify the state and ATTACH a copy of the other state's return		
22	. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint		27.	Virginia income tax		
23	. Qualifying taxable income on which other state's tax is based		28.	Income percentage		
	. Virginia taxable income . Qualifying tax liability owed to the		29.	Multiply Line 27 by Line 28 for 760/ 760PY, Line 25 by Line 28 for 763		
	other state		30.	Credit. Enter lesser of Line 25 or 29 for 760/760PY, Line 27 or 29 for 763		

31. Total Credit 7 61

VA Scenario # 12

File Virginia part year individual return, Form 760PY, filing status 2, Married Filing Jointly, Schedule FED, taxpayer and spouse have Subtraction for Disability Income reported as Wages, VAGI below filing threshold, Refundable credits on Schedule CR and have a refund.

Return Details:

VA Taxpayer Name
VA Taxpayer SSN
VA Spouse Name
VA Spouse SSN
Address
Test Twelve
400-00-7012
Case Twelve
400-00-7022
Address
123 Front St

Filing Status Harrisonburg, VA 22801

Married Filing Jointly
48000

4000 - Taxpayer Disability Income

reported as Wages

4000 - Spouse Disability Income

reported as Wages

40000 – Pension and other Income 8000 – Disability income reported as Wages

4000 - Taxpayer Disability Income

reported as Wages

4000 - Spouse Disability Income

reported as Wages

Credits on Schedule CR Yes - Provided

Refund 100

Required Fields

Subtractions from FAGI

Taxpayer's Contact Information TAX can discuss with Preparer Preparer's Phone Number Preparer Information

Form 760PYPage 1

2011

Virginia Part-Year Resident Income Tax Return

For Local 9e-78

2601039 Rev. 02/11

LTD

Due May 1, 2012

			s before comp te copy of your				nd all other re	quir	ed Virg	inia atta	chme	ents.				of VA Reside	ence
YOUR	R Fire	st Name		MI	Your Last N	lame	Check if deceased		Suffix	A Your S	ocial Se	curity Num	ber		ı - From		u - To
TEST	Γ				TWELVE	Ξ.				400007	012			! 010	012011	l 020	12011
SPOU	JSE	'S First Nar	me (filing status 2 or 4)	MI	Spouse's La	ast Nam	e Check if deceased		Suffix	B Spous	e's Soci	al Security	Number		ise - Froi		use - To
CASE				TWELVE	Ē				400007	022			! 010	012011	020	12011	
Presen	t Ho	me Addres	s (Number and Street, o	r Rural	Route)				City, Tov	n or Post C	ffice			State		ZIP Code	
123 F	RC	ONT ST							HARR	ISONBU	RG			VA		22801	
Locality	у Со	ode	Your Business Phone	Numbe	r Y	our Hom	ne Phone Number		Spouse'	s Business	Phone N	lumber	Preparer's	PTIN		Filing Election	Code
	66	0	8043377	'011		8	8043377010			804337	71001		171	056789	9	7	9999
ILING	G S	TATUS	CHECK ONLY O	NE)			EXEMPTION					FILIN	G INFORM	MATION	1		
(1) Single - Use Column A (Claiming federal Head of Household?			,		of exemptions appropriate c Exemptions W of Income, Par	olun orks	nn. (Se heet froi	e Prorat	ed	□ o₁	verseas on	Due Date	е	Result of NOL			
四(2	?) N	Married, Even if on	Filing Joint Retu ly one had income)	rn - ∪	se Column	A			B oouse Status 4	You and Spous	se if		ependent or ualifying Fa			urn n or Merchant	Seama
(3) Married, Filing Separate I Column A (Enter spouse's SSI Enter spouse's full name on lin		√ abov	re)		You/Spouse	_	ONLY	Filing State			we) authoriz s return wit			ent of Taxatior arer.	to disc		
	_						Dependents						Income Cre IReturn				
☐ (4) N	Married.	Filing Separately	on t	his		65 or over				$\exists $		ned Social S				
,	(Combine	d Return mn A: You - Colun				Blind					and Sp	ouse repor	ted as ta	axable		
	_	000 0014			- CPOGGO							IIICOIIIE	on Federa	i i ve tui i i		Yo	
			D GROSS INCOM							2				00		48000	
										3				00		48000	
3 4			age deduction.											00		40000	_
7	De Sp	eduction pouse's /	Worksheet in ir Age Deduction on ing Filing Status 4	nstruc Line	tions. Ent	ter nn	You Birth Date (mm/dd/yyyy)	,	/ /	4a							
	cla	aim Your	Age Deduction or use's on Line 4b,	n Line	4a, Colun		Spouse Birth Date (mm/dd/yyyy)	/	/	4b				00			
5	re	ported a	curity Act and equing taxable income of the come of th	on fed	deral returi	n and	attributable to y	our	period o					00			
6	fe	deral ret	urn and received v	overpayment credit reported as income o while a Virginia resident. Claim in the sar Line 1				sam	e colum					00			
7			ributable to your p Part 1, Line 9, Co											00		20000	
8	Sı	ubtractio	ns from Schedule	760P	Y ADJ, Lir	ne 7				8				00		8000	
9	A	dd Lines	s 4a, 4b, 5, 6, 7 ar	nd 8						9				00		28000	
			diusted Gross In			0	-41106		_	10				00		20000	

Coding

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Form 760PY (2011) Page 2

Page 79

Your Name	Your SSN
TEST TWELVE	400007012

		·						
	At	tach a complete copy of your federal tax return and all other required Virginia attachments. B Spouse Filing Status 4 Other	NLY	Α		I Include Filing Sta		se if
11	Item	ized Deductions paid while a Virginia resident. See instructions 11	00					00
12	State	e and local income taxes on Federal Schedule A and included on Line 11. 12	00					00
		ract Line 12 from Line 11 if claiming itemized deductions. Otherwise, enter dard deduction from Standard Deductions Worksheet in instructions	00					00
14	Pror	ated exemption amount from Schedule of Income, Part 2, Line 11	00					00
15	Ded	uctions from Schedule 760PY ADJ, Line 9	00					00
16	Add	Lines 13, 14 and 15	00					00
17	Virg	inia Taxable Income. Subtract Line 16 from Line 10	00					00
18	Tax	amount from Tax Table or Tax Rate Schedule	00					00
19	Tota	I Tax. Add Line 18, Column A and Line 18, Column B.	19		0			00
20a	Your	Virginia income tax withheld. Attach Forms W-2, W-2G, 1099 and VK-1	20a					00
20b	Spo	use's Virginia income tax withheld. Attach Forms W-2, W-2G, 1099 and VK-1	20b					00
21	Com	bined 2011 Estimated Tax Payments (Include credit from 2010)	21					00
22	Exte	nsion Payment - Enter amount paid on Form 760IP	22					00
23	Тах	Credit for Low Income Individuals or Virginia Earned Income Credit from Schedule 760PY ADJ, Line 17	23					00
24	Tota	credit for taxes paid to another state from Schedule OSC	24					00
25	Cred	lits from Schedule CR, Section 5, Line 1A. If claiming Political Contribution Credit only, check box	25		10	0		00
26	Tota	I payments and credits. Add Lines 20a, 20b, 21, 22, 23, 24 and 25	26					00
27	If Lir	ne 19 is larger than Line 26, enter the difference. This is the INCOME TAX YOU OWE. Skip to Line 30	27					00
28	If Lir	ne 26 is larger than Line 19, enter the difference. This is the OVERPAYMENT AMOUNT.	28		10	0		00
29	Amo	unt of overpayment on Line 28 to be CREDITED TO 2012 ESTIMATED INCOME TAX.	29					00
30	Adju	stments and Voluntary Contributions from attached Schedule 760PY ADJ, Line 24	30					00
31	Add	Lines 29 and 30	31					00
32	If yo	u owe tax on Line 27, add Lines 27 and 31 - OR - If Line 28 is an overpayment and Line 31 is larger than 28, enter the difference. This is the AMOUNT YOU OWE . Attach payment. Check here if credit card payment has been made.	32					00
33	If Lir	e 28 is larger than Line 31, subtract Line 31 from Line 28. This is the amount to be REFUNDED TO YOU	33		10	0		00
		posit Information Account Type						
For do	mes	tic direct deposit ly. See instructions. 0 5 1 4 0 0 5 4 9 1 0 0 1 2 3 4 5 6	7 8	9	1	0 1	1	
		Your bank routing transit number Your bank acc						
I (VVe),	the u	ndersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, i	Date	, correc	t and	comple	te reti	um.
Please \$								
Here	•	Spouse's Signature (If a joint return, both must sign)	Date					
Derry	!-	Preparer's Signature	Date					
Prepare Use Or		Firm's Name (or Yours if Self-Employed)	Preparer'	s Phone	Numbe			

2011 Virginia Schedule 760PY ADJ (Form 760PY ADJ)

Page 1

3	
Your Name	Your SSN
TEST TWELVE	400007012

Additions to Adjusted Gross Income 1 Interest earned while a Virginia resident on obligations of other states, exempt from federal income tax but not from state tax. 2 Other additions to adjusted gross income. 2 Fixed date conformity addition. See instructions. 2 B Spouse Filling Status 4 ONLY 00 00 00 00 00

	Za i moa dato comornity addition. coc mottactio		24		
	2b - 2c Refer to Form 760PY Instructions for Other Addition Codes.	2b	2b	00	00
		2c	2c	00	00
3	Total Additions. Add Lines 1, 2a - 2c. Enter here and on Form 760PY, Line 2		3	00	00

5a

Subtractions from Adjusted Gross Income

- 4 Income (interest, dividends or gains) received while a Virginia resident from obligations or securities of the U.S. exempt from state income tax, but not from federal tax......
- 5 Disability income received while a Virginia resident and reported as wages (or payments in lieu of wages) on your federal return. If claiming this subtraction you cannot also claim Age Deduction. Claim the one that benefits you most.
 - 5a Enter **YOUR** disability subtraction on Line 5a, Column A.
 - 5b Enter <u>SPOUSE'S</u> disability subtraction on Line 5b, Column B if claiming Filing Status 4 or Line 5b, Column A if claiming Filing Status 2......
- 6 Other subtractions as provided in instructions.

6a	Fixed date conformity subtraction.

6b - 6d See Form 760PY instructions for Other Subtraction Codes.

Other	Subtractio	JII Codes.	6b	
			6c	
			6d	

7 Total subtractions. Add Lines 4, 5a, 5b, and 6a - 6d. Enter here and on Form 760PY, Line 8.

	B Spouse		A You	
4		00		00

4000

00

5b	00	4000	00
6a	00		00
6b	00		00
6c	00		00
6d	00		00
7	00	8000	00

Deductions from Virginia Adjusted Gross Income

8 Deduction codes. See Form 760PY instructions for Deduction Codes.

8a	
8b	
8c	

	B Spouse		A You	
		00		00
8a				
8b		00		00
8c		00		00
9		00		00

9 Total Deductions. Add Lines 8a - 8c. Enter here and on 760PY, Line 15.....

2011 Virginia Schedule 760PY ADJ Page 2

Your Name	Your SSN
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Tax Credit For Low Income Individuals or Virginia Earned Income Credit

- List below the name, Social Security Number (SSN) and Guideline Income for you, your spouse and each dependent.
 If more room is needed, attach a schedule with the name, SSN and Guideline Income for each additional dependent.
- · Failure to complete Lines 10 17 may result in this credit being reduced or disallowed.

	amily VAGI	Name	Social Security Number (S	SSN)	Guideline Income
	You				
	Spouse				(
	a. Dependent				(
	b. Dependent				(
10	Total Family (Guideline Income (Be sure to include information to	from attached schedule, if	10	(
11	Based on this the instructions	number of exemptions reported in the table above and total, the total Family Guideline Income from Line 11 as, determine your eligibility. If you do not qualify for the claimed an Earned Income Credit on your federal re	nd the poverty guidelines in Tax Credit for Low Income	11	
12	If you qualify, e	enter the number of personal exemptions reported on	your Form 760PY	12	
13	qualify for the	12 by \$300. Enter the result on Line 13 and procee tax credit but claimed an Earned Income Credit on you Line 14	our federal return, enter \$0	13	(
14	Enter the amo an Earned Inc see the instruc	unt of Earned Income Credit claimed on your federal ome Credit on your federal return, enter \$0. If you actions.	return. If you did not claim re married filing separately,	14	(
15	Multiply Line 1	4 by 20% (.20).		15	
16	Enter the grea	ter of Line 13 or Line 15		16	(
17		amount on Line 16 above to the amount of tax on Form wo amounts here and on Form 760PY, Line 23. This is		17	(
Adju	stments and V	oluntary Contributions			
18	Addition to tax.	Check if addition came from: Form 760C	Form 760F	18	(
19	Penalty			-	
		Late Filing Pen		19	(
20	Interest (intere	est accrued on the tax you owe).	alty Extension Penalty	19 20	
			alty Extension Penalty		(
20 21 22	Consumer's Us Voluntary Cont the contribution	set accrued on the tax you owe)se Taxributions. Enter the code for the contribution(s) and a amount(s) in boxes 22a - 22c. If contributing to	alty Extension Penalty	20	
21	Consumer's Us Voluntary Cont the contribution more than 3 vo	set accrued on the tax you owe)se Taxributions. Enter the code for the contribution(s) and	alty Extension Penalty	20 21	
21	Consumer's Us Voluntary Cont the contribution more than 3 vo	ributions. Enter the code for the contribution(s) and a amount(s) in boxes 22a - 22c. If contributions to columnary contributions, see Form 760PY instructions	alty Extension Penalty 22a	20 21 22a	
21	Consumer's Usivoluntary Contithe contribution more than 3 vo for Voluntary Contributing tenter the code	ributions. Enter the code for the contribution(s) and a amount(s) in boxes 22a - 22c. If contributions to columnary contributions, see Form 760PY instructions	alty Extension Penalty 22a 22b	20 21 22a 22b	
21	Consumer's Using Voluntary Continuous the contribution more than 3 voluntary Contributing to the contributing to the code in boxes 23a -	est accrued on the tax you owe)	22a	20 21 22a 22b 22c	
21	Consumer's Usivoluntary Contithe contribution more than 3 vo for Voluntary Contributing tenter the code in boxes 23a - library foundati	est accrued on the tax you owe)	22a 22b 22c 23a	20 21 22a 22b 22c 23a	

2011 VIRGINIA SCHEDULE OF INCOME Form 760PY

Page 1

Your Name	Your SSN
TEST TWELVE	400007012

PART 1

Income Distribution

Complete the Schedule of Income prior to beginning Form 760PY. Everyone should complete Section A. If you are claiming filing status 4, also complete Section B. Refer to your Federal return when completing Part 1.

SECTION A		You (Include Spouse if Filing Status 2)						
	SCHEDULE OF INCOME Form 760PY, Column A — All Filers Must Complete This Schedule —		Column A1 Federal Retur		Column A2 While VA Resid		Column A3 While NOT VA Re	
1	Wages, salaries, tips, etc	1	8000	.00	8000	.00		.00
2	Interest and dividends	2		.00		.00		.00
3	Pension and other income	3	40000	.00	20000	.00	20000	.00
4	Gross income (add Lines 1, 2 and 3)	4	48000	.00	28000	.00	20000	.00
5	Adjustments to income: moving expenses	5		.00		.00		.00
6	Other income adjustments (attach explanation)	6		.00		.00		.00
7	Adjusted gross income (Line 4 less Lines 5 and 6)*	7	48000	.00	28000	.00	20000	.00
8	Net fixed date conformity modifications	8		.00		.00		.00
9	Fixed date conformity FAGI (add Lines 7 and 8)	9	48000	.00	28000	.00	20000	.00

*Enter the amount from Line 7, Col. A1 on Form 760PY, Page 1, Line 1, Col. A.

SECTION B			Enter Spouse's	Enter Spouse's Income When Filing Status 4 Is Claimed				
_:	SCHEDULE OF INCOME Form 760PY, Column B Spouse Must Complete This Schedule if claiming Filing Status	4 —	Column B1 Federal Return	Column B2 While VA Resident	Column B3 While NOT VA Resident			
1	Wages, salaries, tips, etc	1	.00	.00	.00			
2	Interest and dividends	2	.00	.00	.00			
3	Pension and other income	3	.00	.00	.00			
4	Gross income (add Lines 1, 2 and 3)	4	.00	.00	.00			
5	Adjustments to income: moving expenses	5	.00	.00	.00			
6	Other income adjustments (attach explanation)	6	.00	.00	.00			
7	Adjusted gross income (Line 4 less Lines 5 and 6)**	7	.00	.00	.00			
8	Net fixed date conformity modifications	8	.00	.00	.00			
9	Fixed date conformity FAGI (add Lines 7 and 8)	9	.00	.00	.00			

**Enter the amount from Line 7, Col. B1 on Form 760PY, Page 1, Line 1 Col. B. Submit completed Schedule of Income with Form 760PY to avoid delays.

2011 VIRGINIA SCHEDULE OF INCOME

Form 760PY

Page 2

Your Name	Your SSN
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PART 2

Prorated Exemptions Worksheet

Complete the Prorated Exemption Worksheet to compute your allowable personal and dependent exemptions. The worksheet below is used to reduce your personal and dependent exemptions to an amount that is proportional to the number of days you resided in Virginia during the taxable year. The total exemption amount is the number of exemptions claimed prorated based on the portion of the year you resided in Virginia (see Ratio Schedule in Form 760PY Instructions).

Each spouse must compute his or her own prorated personal exemptions based on the number of exemptions claimed in the Exemption Section of Form 760PY. Use the separate exemption amounts for "you" and your "spouse" when completing Lines 1 - 11 of the worksheet. Enter the total prorated exemption in the appropriate column on Form 760PY, Line 14. If claiming Filing Status 2, the combined exemption amount for you and spouse should be entered on Form 760PY, Line 14, Column A.

For example, if you are single, claim no dependents and moved to Virginia on July 1, your prorated Virginia personal exemption is computed as follows:

\$930 (One personal exemption)

X .504 (Ratio Schedule factor for July 1 move to Virginia)

\$468.72 (Be sure to round to \$469.00)

Prorated Virginia Personal Exemptions

	Prorated Virginia Personal Exemptions				
			Column B Spouse	Column A You	
1	Your exemption	1	1	1	
2	Dependents	2			
3	Add Lines 1 and 2	3	1	1	
4	Multiply Line 3 by \$930	4	930	930	
5	65 or over	5			
6	Blind	6			
7	Add Lines 5 and 6	7			
8	Multiply Line 7 by \$800	8			
9	Add Lines 4 and 8	9	930	930	
10	Enter the ratio amount from the Personal Exemption Ratio Schedule on Page 30 of the Form 760PY Instructions	10	.088	.088	
11	Multiply Line 9 by Line 10 and enter the result in the appropriate column on Form 760PY, Line 14	11	82	82	

$D\Lambda$	ВΙ	
Γ		

Moving Information

1a.	If YOU moved into Virginia in 2011, prior state of residence		
1b.	If YOU moved out of Virginia in 2011, state moved to	CA	
2a.	If SPOUSE moved into Virginia in 2011, prior state of residence	CA	
2b.	If SPOUSE moved out of Virginia in 2011, state moved to		

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2011 Virginia Schedule FED/CG

TEST TWELVE

123 FRONT ST

400007012

HARRISONBURG VA 22801

660

SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

1.	Schedule Name	First Schedule Info.	Second Schedule Info.	С
2.	_	23000	20500	_
4.	Business Activity Code	722410	722410	
5.	Business Locality Code	760	760	
6.	Car and truck expenses	3000	500	
		30000 10000 2000	25000 5000 1000	

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

- 11. Number of miles you used your
 - vehicle for: Business
- 12. Number of miles you used your vehicle for: **Commuting**
- 13. Number of miles you used your vehicle for: **Other**
- 14. Percent of business use of vehicle: **Vehicle 1**
- 15. Percent of business use of

vehicle: Vehicle 2

SCHEDULE 4562 INFORMATION

- 16. Property Used more than 50% in a qualified business use: Type of property
- 17. Date placed in service
- 18. Business/investment use percentage
- 19. Cost or other basis
- 20. Depreciation deduction
- 21. Elected section 179 cost
- 22. Business Locality Code Page 84

2011 Schedule CR/CG CREDIT COMPUTATION SCHEDULE - Attach this to your return.

See instructions for required attachments.

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	1 - NONREFUNDABLE CREDITS MAXIMUM NONREFUNDABLE CREDITS			
Α	Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for			
	Low Income Individuals or VA Earned Income Credit and Credit for Ta	x Paid to Another State. The maximum		
	nonrefundable credits allowable on Section 2, Line 1A of Schedule Cl	R may not exceed this amount	1A	
PART 2 -	ENTERPRISE ZONE ACT CREDIT			
Α	Credit allowable this year from Form 301 (attach Form 301)		2A	
PART 3 -	NEIGHBORHOOD ASSISTANCE ACT CREDIT			
Α	Authorized amount of Neighborhood Assistance Act Credit	A		
В	Carryover credit from prior year(s)	B		
С	Add Lines A and B	C		
D	Credit allowable this year:			
	Line C or balance of maximum credit available, whichever is less		3D	
E	Carryover credit to next year: Line C less Line 3D (applicable only			
	if within 5 year carryover period)			
PART 4 –	RECYCLABLE MATERIALS PROCESSING EQUIPMENT OF	REDIT		
Α	Enter 10% of qualifying recyclable equipment cost	A		
В	Carryover credit from prior year(s) [attach computation]	B		
С	Add Lines A and B	C		
D	Enter 40% of tax per return	D		
E	Maximum recyclable materials processing equipment credit.			
	Line C or Line D, whichever is less	E		
F	Credit allowable this year: Line E or balance of maximum credit			
	available, whichever is less		4F	
G	Carryover credit to next year: Line C less Line 4F			
	(applicable only if within 10 year carryover period)	G		
PART 5 -	CONSERVATION TILLAGE EQUIPMENT CREDIT			
Α	Enter 25% of qualifying property cost or \$4,000, whichever is less	A		
В	Carryover credit from prior year(s) [attach computation]	B		
С	Add Lines A and B	C		
D	Credit allowable this year: Line C or balance of maximum credit			
	available, whichever is less		5D	
Е	Carryover credit to next year: Line C less Line 5D (applicable only			
	if within 5 year carryover period)	E		
PART 6 -	FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT	CREDIT		
Α	Enter 25% of current qualifying equipment cost or \$3,750,			
	whichever is less	A		
В	Carryover credit from prior year(s) [attach computation]	B		
С	Add Lines A and B	C		
D	Credit allowable this year: Line C or balance of maximum credit			
	available, whichever is less		6D	
E	Carryover credit to next year: Line C less Line 6D (applicable only			
	if within 5 year carryover period)	E		
PART 7 –	RENT REDUCTION PROGRAM CREDIT			
Α	Expired	A		
В	Carryover credit from prior year(s)			
С	Add Lines A and B	C		
D	Credit allowable this year: Line C or balance of maximum credit			
-	available, whichever is less		7D	
E	Carryover credit to next year: Line C less Line 7D (applicable only	_		
	if within 5 year carryover period)	E		

2011 Schedule CR/CG page 2 See instructions for required attachments.

PART 8	- CLEAN-FUEL VEHICLE AND VEHICLE EMISSIONS TESTIN	G EQUIPMENT	
	Clean-fuel vehicle and qualified electric vehicle credit		- 1
Α	Qualifying Electric Vehicle - Enter 10% of the cost used to compute		
	the credit under IRC § 30 for qualified electric vehicles	A	
В	Carryover credit from prior year(s) [attach computation]	B	
С	Add Lines A and B	C	
D	Credit allowable this year: Line C or balance of maximum credit available, whichever is less		0.0
Е	Carryover credit to next year: Line C less Line 8D (applicable only		٥٥
	if within 5 year carryover period)	_	
F	Vehicle emissions testing equipment credit Enter 20% of the purchase or lease price paid during the year for		
	qualified vehicle emissions testing equipment	_	
G	Carryover credit from prior year(s) [attach computation]		
	Add Lines F and G		
Н	Enter the amount from Line H or the balance of maximum credit	п	
'	available, whichever is less		81
J	Carryover credit to next year: Line H less Line 8I (only if within		
J	5 year carryover period)	J	
PART 9			
Α	Credit amount authorized by the Department of Taxation		
_	(include all expansions)		
В	Carryover credit from prior year(s) [include all expansions]		
С	Add Lines A and B	C	
D	Credit allowable this year: Line C or the balance of the maximum		
_	credit available, whichever is less		9D
E	Carryover credit to next year; Line C less Line 9D (10 year carryover period)	F	
	(10)001 001)010 0100		
PART 1	0 - FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT		
Α	Qualifying taxable income on which the tax in the foreign		
	country is based (See instructions)	A	
В	Virginia taxable income (See instructions)	B	
С	Qualifying tax paid to the foreign country.		
	Enter name of country:		
D	Virginia income tax (See instructions)		
E	Income percentage. Divide Line A by Line B. Compute to one decimal		
	place, not to exceed 100%. For example, 0.3163 becomes 31.6%		
F	Multiply Line D by Line E	F	
G	Credit allowable this year: Enter the lesser of Line C or Line F, not to exceed the balance of maximum credit available		100
	not to exceed the balance of maximum credit available		10G
PART 11	- HISTORIC REHABILITATION TAX CREDIT		
Α	Enter the amount of eligible expenses	A	
В	Multiply the amount on Line A by 25%	B	
С	Carryover credit from prior year(s)	C	
D	Add Lines B and C		
E	Credit allowable this year: Enter the amount from Line D or the		
	balance of maximum credit available, whichever is less		11E
F	Carryover credit to next year:		
	Line D less Line 11E. (10 year carryover period)	F	

See instructions for required attachments.

	2 – DAY-CARE FACILITY INVESTMENT TAX CREDIT		
A	Authorized credit amount in the current year		
В	Carryover credit from prior year(s)		
С	Add Lines A and B		_
D	Credit allowable this year: Enter the amount from Line C or the		405
_	balance of maximum credit available, whichever is less		12D
Е	Carryover credit to next year: Line C less Line 12D	_	
	(3 year carryover period. See instructions for limitations)	E	
PART 1	3 – LOW- INCOME HOUSING CREDIT		
Α	Expired	A _	_
В	Carryover credit from prior year(s)	B	
С	Add Lines A and B	. C	
D	Credit allowable this year: Enter amount from Line C or		
	the balance of maximum credit available, whichever is less		13D
E	Carryover credit to next year: Line C less Line 13D		
	(5 year carryover period)	E	
00 DT 44	- RESERVED FOR FUTURE USE		
AKT 14	- RESERVED FOR FUTURE USE		
PART 1	5 – QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTM		DIT
	Spouse	You	
Α	Credit amount authorized by the		
	Virginia Department of Taxation		
В	Carryover credit from prior year(s)		
С	Add Lines A and B		
D	Credit allowable this year: Enter the amount on Line C, YOU column		
	or the balance of maximum credit available, whichever is less (not to exceed \$50,000 per taxpayer)		V 0 13-45D
	(not to exceed \$50,000 per taxpayer)		Your Credit 15D
	Be sure to claim the proper credit on the total lines		
E	Credit allowable this year: Enter the amount on Line C, SPOUSE colu	mn	
	or the balance of maximum credit available, whichever is less		
	(not to exceed \$50,000 per taxpayer)		Spouse's Credit 15E
F	Carryover to next year: Line C less Line 15D and/or		
	15E (15 year carryover period)		_
PART 1	6 – WORKER RETRAINING TAX CREDIT		
Α	Enter amount of Worker Retraining Tax Credit authorized by the		
	Virginia Department of Taxation	Α	
В	Carryover credit from prior year(s)		
С	Add Lines A and B		
D	Credit allowable this year: Enter the amount from Line C or the		_
5	balance of maximum credit available, whichever is less		160
Е	Carryover credit to next year: Line C less Line 16D		10D
_	(3 year carryover period)	E	_
	7 – WASTE MOTOR OIL BURNING EQUIPMENT CREDIT		
Α	Enter 50% of the purchase price paid during the taxable year for equip-		
	ment used exclusively for burning waste motor oil at your facility	A	_
В	Credit allowable this year: Enter the amount from Line A up to		
	\$5,000 not to exceed balance of maximum credit available		17B

2011 Schedule CR/CG page 4 See instructions for required attachments.

See instructions for required attachments.

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PART 22 - LAND PRESERVATION TAX CREDIT

	Spouse	You	
Α	Credit amount authorized or the amount		
	transferred in the current year		_
В	Carryover credit from prior year(s)		_
С	Add Lines A and B		_
D	Total credit transferred to others in		
	the current year		_
Е	Subtract Line D from Line C		_
F	Credit allowable this year: Enter the amount from Line E, YOU		
	column or the balance of maximum credit available, whichever is less		
	(not to exceed \$50,000 per taxpayer)		Your credit 22F
	Be sure to claim the proper credit on the total lir	nes	
G	Credit allowable this year: Enter the amount from Line E, Spouse		
	column or the balance of maximum credit available, whichever is less		
	(not to exceed \$50,000 per taxpayer)	S	pouse's credit 22G
Н	Carryover credit to next year: Line E less		
	Line 22F and/or Line 22G		
			-
PART 23	- COMMUNITY OF OPPORTUNITY TAX CREDIT		
Α	Enter the amount of credit authorized by the		
	Department of Housing and Community Development	A	
В	Carryover credit from prior year(s)		
С	Add Lines A and B		
D	Credit allowable this year: Enter amount from Line C or		_
	the balance of maximum credit available, whichever is less		23D
Е	Carryover credit to next year: Line C less Line 23D		
	(5 year carryover period)	E	
	(-,,		_
PART 24	- GREEN JOBS CREATION TAX CREDIT		
Α	Enter the total eligible credit amount for each green job with an		
	annual salary of \$50,000 or more	A	
В	Carryover credit from prior year(s)		
С	Add Lines A and B		
D	Credit allowable this year: Enter the amount from Line C		_
	or the balance of maximum credit available, whichever is less		24D
Е	Carryover credit to next year: Line C less Line 24D		
	(5 year carryover period)	. E	
			_
PART 25	- POLITICAL CONTRIBUTIONS CREDIT		
Α	Enter 50% of the amount of eligible political contributions. Credit is		
	limited to \$25 for individuals or \$50 for married filing jointly	A	
В	Credit allowable this year: Enter the amount on Line A		_
	or the balance of maximum credit available, whichever is less		25B
PART 26	- FARM WINERIES AND VINEYARDS TAX CREDIT		
Α	Enter the total eligible credit amount authorized by the		
	Department of Taxation	A	
В	Carryover credit from prior year(s)	в	
С	Add Lines A and B		_
D	Credit allowable this year: Enter the amount from Line C		
	or the balance of maximum credit available, whichever is less		26D
E	Carryover credit to next year: Line C less Line 26D		
	(10 year carryover period)	. E	_
ا	Page 89		

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PART 27	- INTERNATIONAL TRADE FACILITY TAX CREDIT			_
Α	Enter the total eligible credit amount authorized by the			
	Department of Taxation	A		
В	Carryover credit from prior year(s)	B _	\sim	
С	Add Lines A and B	С		
D	Enter 50% of tax per return	D _		
E	Maximum International Trade Facility Tax Credit Line C or Line D,			
	whichever is less	E		
F	Credit allowable this year: Enter the amount from Line E			
	or the balance of maximum credit available, whichever is less			27F
G	Carryover credit to next year: Line E less Line 27F			
	(10 year carryover period)	G _		
PART 28	– PORT VOLUME INCREASE TAX CREDIT			
Α	Enter the total eligible credit amount authorized by the			
	Virginia Port Authority	A		
В	Carryover credit from prior year(s)	В	\sim	
С	Add Lines A and B	_		
D	Credit allowable this year: Enter the amount from Line C			_
	or the balance of maximum credit available, whichever is less			28D
Е	Carryover credit to next year: Line C less Line 28D			
	(5 year carryover period)	E_		
PART 29	- BARGE AND RAIL USAGE TAX CREDIT			
Α	Enter the total eligible credit amount authorized by the			
	Department of Taxation	A _		
В	Carryover credit from prior year(s)	B _	\rightarrow	
С	Add Lines A and B	C _		
D	Credit allowable this year: Enter the amount from Line C			
	or the balance of maximum credit available, whichever is less			29D
E	Carryover credit to next year: Line C less Line 29D			
	(5 year carryover period)	E_		
PART 30	- RESEARCH AND DEVELOPMENT EXPENSES TAX CRED	IT		
Α	Enter the total eligible credit amount authorized by the			
	Department of Taxation	A _		
В	Reserved for future use			
С	Reserved for future use			
D	Credit allowable this year: Enter the amount from Line A			
	or the balance of maximum credit available, whichever is less			300
SECTION	2 NON RECUNDARI E CREDITO			
	2 – NON-REFUNDABLE CREDITS TOTAL NON-REFUNDABLE CREDITS			
		.D. 45	F 46D	
Α	Add Lines 2A, 3D, 4F, 5D, 6D, 7D, 8D, 8I, 9D, 10G, 11E, 12D, 13D, 15			
	17B,18J, 19F, 20D, 21D, 22F, 22G, 23D, 24D, 25B, 26D, 27F, 28D, 29	ם and	JUD.	
	If you have claimed more than the maximum allowed nonrefundable			
	credits, see instructions.			1A

See instructions for required attachments.

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SECTION 3 - REFUNDABLE CREDITS

PART 1 - COAL EMPLOYMENT AND PRODUCTION INCENTIVE and COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDITS 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Α В С D Ε 2011 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2014 return: PART 2 - MOTION PICTURE PRODUCTION TAX CREDIT 25 Enter amount of credit authorized by the Virginia Film Office (VFO)......2A PART 3 - AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT 25 25 PART 4 - RESEARCH AND DEVELOPMENT EXPENSES TAX CREDIT 25 Enter amount of Research and Development Expenses Tax Credit authorized by the Department of Taxation.......4A SECTION 4 - TOTAL REFUNDABLE CREDITS PART 1 - TOTAL REFUNDABLE CREDITS 100 SECTION 5 - TOTAL CURRENT YEAR CREDITS PART 1 - TOTAL CURRENT YEAR CREDITS Α Total credits allowable this year. Enter the total of Section 2, Line 1A and Section 4, Part 1 - Line 1A here and on Line 23 of Form 760, Line 25 of Form 760PY or 100