

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**

REV.11/2011

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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	November 15, 2011
Begin Transmitting Live Returns to IRS/VA Department of Taxation	January 17, 2012
Last Date to Transmit VA Returns Electronically	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.

Transmitting Test Submissions

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

VA Scenario # 1

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	Test One
VA Taxpayer SSN	400-00-7001
NACTP Taxpayer SSN	600-00-1001
Address	1040 Main Street 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

TEST ONE

1040 MAIN STREET

CHARLOTTESVILLE VA 22904

Filing Status: 1 Head of Household:

Name or Filing Change: X Amended:
Address Change: NOL:
Virginia Return Federal Earned
Not Filed Last Year: Income Credit
Locality: 540
Your SSN ONE 400007001

Exemptions Dependents Total 65 and over Blind Total
Yourself 1 01
Spouse

Vendor ID: 9999X 9999

1. Fed Adj Gross Income 1. 11649
2. Additions, see Pg 2, Line 3 2.
3. Subtotal 3. 11649
4a. Age Deduction - You 4a.
4b. Age Deduction - Spouse 4b.
5. Soc Sec & Tier 1 Railroad 5.
6. State Inc Tax Overpayment 6.
7. Other Subtractions, see Pg 2, Line 7 7. 249
8. Subtotal Subtractions 8. 249
9. Total VAGI 9. 11400
10a. Federal Sch. A Itemized Deductions 10a.
10b. State/Local Income Tax 10b.
10. Standard/Itemized Deductions 10.
11. Exemptions 11.
12. Deductions VAGI, see Pg 2, Line 9 12.
13. Add Lines 10, 11 and 12 13.
14. VA Taxable Income 14.
15. Tax Amount L 15.
16. Spouse Tax Adjustment 16.

Spouse's SSN
16a. Your VAGI 16a.
16b. Spouse's VAGI 16b.
17. Net Tax 17.
18a. Your Withholding 18a. 66
18b. Spouse's Withholding 18b.
19. Estimated Payments 19.
20. Extension Payments 20.
21. Credit for Low Income 21.
22. Credit tax paid another state 22.
23. Other Credits 23.
24. Total Payments /Credits 24. 66
25. Tax You Owe 25.
26. Overpayment Amount 26. 66
27. Amount to Credit to Next Year's Tax 27.
28. Adjustments/Contributions 28.
Amount You Owe:
Paid by Credit Card

Refund: J 66
Bank Routing Number C 253170486
Bank Account Number 21007001

400007001



ADDITIONAL FILING INFORMATION

Dependent on another's return: Farmer/ Fisherman, Merchant Seaman:
Taxpayer Overseas
Deceased: when due:

Additions - SCH ADJ/CG - Part 1

- 1. Interest on obligations of other state
- 2. Other Additions:
 - a. Fixed Date Conformity
 - b.
 - c.
- 3. Total Additions:

Subtractions

- 4. Income from obligations or securities of the U.S.
- 5. Disability Income reported as wages
 - 5a. You 249
 - 5b. Spouse
- 6. Other Subtractions:
 - a. Fixed Date Conformity
 - b.
 - c.
 - d.
- 7. Total Subtractions: 249

Deductions

- 8. Deduction Code and Amount
 - a.
 - b.
 - c.

9. Total Deductions:

Spouse's Name - Filing Status 3 Only

AGE DEDUCTION DETAILS

You
Spouse

Contact Information

Your Phone 8043321668 8043677001
Spouse
Dept of Taxation may discuss my return with my preparer. X
Preparer Phone Number 8042920000
Preparer Info 123456789 7

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

If you are requesting direct deposit of your refund by providing bank information on your return, you are certifying that the ultimate destination of the funds is within the territorial jurisdiction of the United States.

Your Signature _____ Date _____
Spouse's Signature _____ Date _____
Preparer Signature _____ Date _____

JOHN DOE
JOHN DOE'S FIRM
111 MAIN STREET
SUFFOLK VA 23432



VA Scenario # 2

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

2011 VA760CG Page 1
Individual Income Tax Return

TEST TWO

111 MAIN STREET

SUFFOLK VA 23432

			Filing Status: 1			Head of Household: X			Name or Filing Change: Address Change: X		Amended: NOL: Federal Earned Income Credit X 2561	
Exemptions			Dependents			Total			Virginia Return Not Filed Last Year:		Locality: 800	
Yourself			1			01			Your SSN		TWO 400007002	
Spouse									Spouse's SSN			
Vendor ID:			9999X			9999						
1. Fed Adj Gross Income			1.			20000			16a. Your VAGI		16a.	
2. Additions, see Pg 2, Line 3			2.			200			16b. Spouse's VAGI		16b.	
3. Subtotal			3.			20200			17. Net Tax		17. 577	
4a. Age Deduction - You			4a.						18a. Your Withholding		18a. 500	
4b. Age Deduction - Spouse			4b.						18b. Spouse's Withholding		18b.	
5. Soc Sec & Tier 1 Railroad			5.						19. Estimated Payments		19.	
6. State Inc Tax Overpayment			6.						20. Extension Payments		20.	
7. Other Subtractions, see Pg 2, Line 7			7.						21. Credit for Low Income		21. 512	
8. Subtotal Subtractions			8.						22. Credit tax paid another state		22.	
9. Total VAGI			9.			20200			23. Other Credits		23.	
10a. Federal Sch. A Itemized Deductions			10a.						24. Total Payments /Credits		24. 1012	
10b. State/Local Income Tax			10b.						25. Tax You Owe		25.	
10. Standard/Itemized Deductions			10.			3000			26. Overpayment Amount		26. 435	
11. Exemptions			11.			1860			27. Amount to Credit to Next Year's Tax		27.	
12. Deductions VAGI, see Pg 2, Line 9			12.			1200			28. Adjustments/Contributions		28.	
13. Add Lines 10, 11 and 12			13.			6060			Amount You Owe: Paid by Credit Card			
14. VA Taxable Income			14.			14140			Refund:		435	
15. Tax Amount			15.			577			Bank Routing Number C		051400549	
16. Spouse Tax Adjustment			16.						Bank Account Number		100123456789	

400007002



ADDITIONAL FILING INFORMATION

Dependent on another's return:	Farmer/ Fisherman, Merchant Seaman:	
Taxpayer Deceased:	Overseas when due:	X

Additions - SCH ADJ/CG - Part 1

- 1. Interest on obligations of other state
- 2. Other Additions:
 - a. Fixed Date Conformity
 - b. 13 100
 - c. 14 100
- 3. Total Additions: 200

Subtractions

- 4. Income from obligations or securities of the U.S.
- 5. Disability Income reported as wages
 - 5a. You
 - 5b. Spouse
- 6. Other Subtractions:
 - a. Fixed Date Conformity
 - b.
 - c.
 - d.

7. Total Subtractions:

Deductions

- 8. Deduction Code and Amount
 - a. 101 1200
 - b.
 - c.
- 9. Total Deductions: 1200

Spouse's Name - Filing Status 3 Only

AGE DEDUCTION DETAILS

You

Spouse

Contact Information

Your Phone 8043677000 8043677002

Spouse

Dept of Taxation may discuss my return with my preparer.

Preparer Phone Number

Preparer Info 7

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

If you are requesting direct deposit of your refund by providing bank information on your return, you are certifying that the ultimate destination of the funds is within the territorial jurisdiction of the United States.

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

Preparer Signature _____ Date _____



2011 Virginia Schedule ADJ/CG Part 2

400007002

Tax Credit for Low Income Individuals or VA Earned Income Credit

10. Exemption Information	Social Security Number	VAGI	22. Voluntary Contributions from refund or tax payment
a. TEST TWO	400007002	20200	a.
b. DEPENDENT TWO	400007022		b.
c.			c.
d.			
e. Total Family VAGI	10e.	20200	
11. Total Exemptions	11.	02	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	24. Total Adjustments
16. Greater of Line 13 or Line 15	16.	512	
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.

VA Scenario # 3

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	Test Three
VA Taxpayer SSN	400-00-7003
NACTP Taxpayer SSN	600-00-1003
VA Spouse Name	Case Three
VA Spouse SSN	400-00-7013
Address	222 Money Street Petersburg, VA 23803
Filing Status (Changed from NACTP)	Married Filing Separate Returns
65 and over Credit (DOB Changed from NACTP)	07/24/1940
FAGI	27100
Addition to FAGI	Yes - Provided
Estimated Payment	300
Tax Due	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

TEST THREE

222 MONEY STREET

PETERSBURG VA 23803

Filing Status: 3		Head of Household:			Name or Filing Change: Address Change: Virginia Return Not Filed Last Year:	Amended: NOL: Federal Earned Income Credit Locality: 730
Exemptions	Dependents	Total	65 and over	Blind	Total	
Yourself	1	01	1		1	Your SSN THRE 400007003
Spouse						Spouse's SSN THRE 400007013
Vendor ID:		9999X		9999		
1. Fed Adj Gross Income	1.			27100		16a. Your VAGI 16a.
2. Additions, see Pg 2, Line 3	2.			100		16b. Spouse's VAGI 16b.
3. Subtotal	3.			27200		17. Net Tax 17. 393
4a. Age Deduction - You	4a.			12000		18a. Your Withholding 18a.
4b. Age Deduction - Spouse	4b.					18b. Spouse's Withholding 18b.
5. Soc Sec & Tier 1 Railroad	5.					19. Estimated Payments 19. 300
6. State Inc Tax Overpayment	6.					20. Extension Payments 20.
7. Other Subtractions, see Pg 2, Line 7	7.					21. Credit for Low Income 21.
8. Subtotal Subtractions	8.			12000		22. Credit tax paid another state 22.
9. Total VAGI	9.			15200		23. Other Credits 23.
10a. Federal Sch. A Itemized Deductions	10a.					24. Total Payments /Credits 24. 300
10b. State/Local Income Tax	10b.					25. Tax You Owe 25. 93
10. Standard/Itemized Deductions	10.			3000		26. Overpayment Amount 26.
11. Exemptions	11.			1730		27. Amount to Credit to Next Year's Tax 27.
12. Deductions VAGI, see Pg 2, Line 9	12.					28. Adjustments/Contributions 28.
13. Add Lines 10, 11 and 12	13.			4730		Amount You Owe: Paid by Credit Card 93
14. VA Taxable Income	14.			10470		Refund:
15. Tax Amount	15.			393		Bank Routing Number C 051000020
16. Spouse Tax Adjustment	16.					Bank Account Number 1007004430005920

400007003



ADDITIONAL FILING INFORMATION

Dependent on another's return:	Farmer/ Fisherman, Merchant Seaman:
Taxpayer Deceased:	Overseas when due:

Additions - SCH ADJ/CG - Part 1

- 1. Interest on obligations of other state
- 2. Other Additions:
 - a. Fixed Date Conformity
 - b. 15 100
 - c.
- 3. Total Additions: 100

Subtractions

- 4. Income from obligations or securities of the U.S.
- 5. Disability Income reported as wages
 - 5a. You
 - 5b. Spouse
- 6. Other Subtractions:
 - a. Fixed Date Conformity
 - b.
 - c.
 - d.

7. Total Subtractions:

Deductions

8. Deduction Code and Amount

- a.
- b.
- c.

9. Total Deductions:

Spouse's Name - Filing Status 3 Only
CASE THREE

AGE DEDUCTION DETAILS

You	072440
Spouse	

Contact Information

Your Phone	8043377000	8043377003
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Spouse

Dept of Taxation may discuss my return with my preparer.

X

Preparer Phone Number

Preparer Info

7

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

If you are requesting direct deposit of your refund by providing bank information on your return, you are certifying that the ultimate destination of the funds is within the territorial jurisdiction of the United States.

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

Preparer Signature _____ Date _____



VA Scenario # 4

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)	Test Four
VA Taxpayer SSN	400-00-7004
NACTP Taxpayer SSN	600-00-1004
Address	111 Main Street Fairfax, VA 22030
Filing Status (Changed from NACTP)	Single
65 and over Credit	01/10/1937
FAGI	54880
VA Withholding	2000
Farmer/Fisherman, Merchant Seaman Checkbox	Yes
Voluntary Contributions	Yes - Provided
Refund	369

Required Fields

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

TEST FOUR

111 MAIN STREET

FAIRFAX VA 22030

Filing Status: 1		Head of Household:		Name or Filing Change: Address Change: Virginia Return Not Filed Last Year:	Amended: NOL: Federal Earned Income Credit Locality: 059
Exemptions	Dependents	Total	65 and over	Blind	Total
Yourself	1	01	1		1
Spouse					
Vendor ID:	9999X		9999	Spouse's SSN	
1. Fed Adj Gross Income	1.		54880	16a. Your VAGI	16a.
2. Additions, see Pg 2, Line 3	2.			16b. Spouse's VAGI	16b.
3. Subtotal	3.		54880	17. Net Tax	17. 1311
4a. Age Deduction - You	4a.		12000	18a. Your Withholding	18a. 2000
4b. Age Deduction - Spouse	4b.			18b. Spouse's Withholding	18b.
5. Soc Sec & Tier 1 Railroad	5.		10880	19. Estimated Payments	19.
6. State Inc Tax Overpayment	6.			20. Extension Payments	20.
7. Other Subtractions, see Pg 2, Line 7	7.			21. Credit for Low Income	21.
8. Subtotal Subtractions	8.		22880	22. Credit tax paid another state	22.
9. Total VAGI	9.		32000	23. Other Credits	23.
10a. Federal Sch. A Itemized Deductions	10a.			24. Total Payments /Credits	24. 2000
10b. State/Local Income Tax	10b.			25. Tax You Owe	25.
10. Standard/Itemized Deductions	10.		3000	26. Overpayment Amount	26. 689
11. Exemptions	11.		1730	27. Amount to Credit to Next Year's Tax	27.
12. Deductions VAGI, see Pg 2, Line 9	12.			28. Adjustments/Contributions	28. 320
13. Add Lines 10, 11 and 12	13.		4730	Amount You Owe: Paid by Credit Card	
14. VA Taxable Income	14.		27270	Refund:	369
15. Tax Amount	15.		1311	Bank Routing Number C	051000020
16. Spouse Tax Adjustment	16.			Bank Account Number	1007004430005920

400007004



ADDITIONAL FILING INFORMATION

Dependent on another's return:		Farmer/ Fisherman, Merchant Seaman:	X
Taxpayer Deceased:	1	Overseas when due:	

Additions - SCH ADJ/CG - Part 1

- 1. Interest on obligations of other state
- 2. Other Additions:
 - a. Fixed Date Conformity
 - b.
 - c.
- 3. Total Additions:

Subtractions

- 4. Income from obligations or securities of the U.S.
- 5. Disability Income reported as wages
 - 5a. You
 - 5b. Spouse
- 6. Other Subtractions:
 - a. Fixed Date Conformity
 - b.
 - c.
 - d.
- 7. Total Subtractions:

Deductions

- 8. Deduction Code and Amount
 - a.
 - b.
 - c.
- 9. Total Deductions:

Spouse's Name - Filing Status 3 Only

AGE DEDUCTION DETAILS

You	011037
Spouse	

Contact Information

Your Phone

Spouse

Dept of Taxation may discuss my return with my preparer.

Preparer Phone Number

Preparer Info

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

If you are requesting direct deposit of your refund by providing bank information on your return, you are certifying that the ultimate destination of the funds is within the territorial jurisdiction of the United States.

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

Preparer Signature _____ Date _____



2011 Virginia Schedule ADJ/CG Part 2

400007004

Tax Credit for Low Income Individuals or VA Earned Income Credit

10. Exemption Information	Social Security Number	VAGI		
a.				
b.				
c.				
d.				
e. Total Family VAGI	10e.			
11. Total Exemptions	11.			
12. Personal Exemptions	12.			
13. Form 760 exemptions multiply Line 12 by \$300	13.			
14. Federal Earned Income Credit	14.			
15. Multiply Line 14 by 20% (.20)	15.			
16. Greater of Line 13 or Line 15	16.			
17. Credit (Lesser of Line 16 above or Page 1, Line 17)	17.			
			22. Voluntary Contributions from refund or tax payment	
			a.	
			b.	
			c.	
			23. School or Library Foundation Contributions	
			a.	320
			b.	
			c.	
			24. Total Adjustments	320

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

Deductions

000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
Total			00000000000.

Deductions -- PY Status 4 Col B ONLY

000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
Total			00000000000.

Subtractions

00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
Total			00000000000.

Subtractions -- PY Status 4 Col B ONLY

00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
Total			00000000000.

Additions

00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
Total			00000000000.

Contributions from Refund

00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
Total			00000000000.

Additions- PY Status 4 Col B ONLY

00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
Total			00000000000.

Contributions from Refund or Tax Payment

00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
Total			00000000000.

Public School/Library Foundations

059002	10	530001	5	610001	10	087001	10
113001	10	027001	5	065001	10	670001	10
790001	10	036001	5	620001	10	093001	10
205901	10	037001	5	069001	10	101001	5
207501	10	003001	5	073001	10	103001	5
210301	10	550002	5	075001	10	678001	5
217302	10	550001	5	081001	10	107001	5
009001	10	041001	5	083001	10		
015001	10	043001	5	650001	10		
019001	10	590001	5	085001	10		
023001	5	057001	5	660001	10	Total	320

VA Scenario # 5

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
Filing Status	Married Filing Jointly
FAGI (Changed from NACTP)	71010
Additions to FAGI	Yes - Provided
Subtractions from FAGI	Yes - Provided
Deductions from FAGI	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 23803

Filing Status: 2 Head of Household:

Name or Filing Change: Address Change: Virginia Return Not Filed Last Year: Amended: NOL: Federal Earned Income Credit Locality: 730

Exemptions	Dependents	Total	65 and over	Blind	Total	Your SSN	Spouse's SSN	FIVE	FIVE	400007005	400007015
Yourself	1	03			05						
Spouse	1										
Vendor ID:		9999X			9999						
1. Fed Adj Gross Income		1.			71010	16a. Your VAGI		16a.		44700	
2. Additions, see Pg 2, Line 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 - Spouse		4b.				18b. Spouse's Withholding		18b.		200	
5. Soc Sec & Tier 1 Railroad		5.				19. Estimated Payments		19.		200	
6. State Inc Tax Overpayment		6.				20. Extension Payments		20.			
7. Other Subtractions, see Pg 2, Line 7		7.			6590	21. Credit for Low Income		21.			
8. Subtotal Subtractions		8.			6590	22. Credit tax paid another state		22.			
9. Total VAGI		9.			65145	23. Other Credits	X	23.		50	
10a. Federal Sch. A Itemized Deductions		10a.			40930	24. Total Payments /Credits		24.		750	
10b. State/Local Income Tax		10b.			5000	25. Tax You Owe		25.		112	
10. Standard/Itemized Deductions		10.			35930	26. Overpayment Amount		26.			
11. Exemptions		11.			4650	27. Amount to Credit to Next Year's Tax		27.			
12. Deductions VAGI, see Pg 2, Line 9		12.			2120	28. Adjustments/Contributions		28.			
13. Add Lines 10, 11 and 12		13.			42700	Amount You Owe: Paid by Credit Card				112	
14. VA Taxable Income		14.			22445	Refund: Bank Routing Number		S		251082615	
15. Tax Amount		15.			1033	Bank Account Number				1221221222	
16. Spouse Tax Adjustment		16.			171						

400007005



ADDITIONAL FILING INFORMATION

Dependent on another's return: Farmer/ Fisherman, Merchant Seaman: X
 Taxpayer Deceased: Overseas when due:

Deductions

8. Deduction Code and Amount
 a. 113 1130
 b. 199 990
 c.
 9. Total Deductions: 2120



Additions - SCH ADJ/CG - Part 1

1. Interest on obligations of other state
 2. Other Additions:
 a. Fixed Date Conformity 500
 b. 99 225
 c.
 3. Total Additions: 725

DEDUCTION CODE 199 DESCRIPTION

Spouse's Name - Filing Status 3 Only

AGE DEDUCTION DETAILS

You
 Spouse

Subtractions

4. Income from obligations or securities of the U.S.
 5. Disability Income reported as wages
 5a. You
 5b. Spouse 5000
 6. Other Subtractions:
 a. Fixed Date Conformity 500
 b. 52 100
 c. 99 990
 d.
 7. Total Subtractions: 6590

Contact Information

Your Phone 8043376000 8043374000
 Spouse 8042228000
 Dept of Taxation may discuss my return with my preparer. X
 Preparer Phone Number 7032228001
 Preparer Info 140056789 7

SUBTRACTION CODE 99 DESCRIPTION

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

If you are requesting direct deposit of your refund by providing bank information on your return, you are certifying that the ultimate destination of the funds is within the territorial jurisdiction of the United States.

Your Signature _____ Date _____
 Spouse's Signature _____ Date _____
 Preparer Signature _____ 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			
9. 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 vehicle for: Commuting	
13. Number of miles you used your vehicle for: Other	3000
14. Percent of business use of vehicle: Vehicle 1	08000
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

VA Scenario # 6

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
Additions to FAGI	Yes - Provided
Subtractions from FAGI	Yes - Provided
Deductions from VAGI	Yes - Provided
VA Withholding	399 VK-1 - 64 W-2 - 335
Refund	147

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.

First Name TEST		MI	Last Name SIX		Suffix	Your Social Security Number 400007006		<input type="checkbox"/> Check if deceased
Spouse's First Name (Filing Status 2 Only)		MI	Last Name		Suffix	Spouse's Social Security Number 400007016		<input type="checkbox"/> Check if deceased
Present Home Address (Number and Street or Rural Route) 456 BUSINESS WAY						State of Residence CA		
City, Town or Post Office MODESTO					State CA	ZIP Code 95350		
Important - Name of Virginia City or County in which principal place of business, employment or income source is located FAIRFAX						Locality Code from Instructions 600		
Your Home Phone Number		Your Business Phone Number				Spouse's Business Phone Number		
Preparer's PTIN 123456789		Filing Election 7	Code 9999X	<input checked="" type="checkbox"/> I(we) authorize the Department of Taxation to discuss my (our) return with my (our) preparer.				

Check Applicable Boxes:

<input type="checkbox"/> Amended Return Check if Result of NOL	<input type="checkbox"/> Name(s) And Address Different Than Shown on 2010 VA Return	<input type="checkbox"/> Overseas on Due Date
<input type="checkbox"/> Dependent on Another's Return	<input type="checkbox"/> Qualifying Farmer, Fisherman or Merchant Seaman	EIC Claimed on federal return \$ _____ .00

EXEMPTIONS (Enter Number below)

Filing Status (Check Only One)

- (1) **Single**- Did you claim federal head of household? YES η
- (2) **Married, Filing Joint Return - BOTH** must have Virginia source income
- (3) **Married, Spouse Has No Income From Any Source**-
Enter Spouse's SSN above _____
Spouse's full name _____
- (4) **Married, Filing Separate Returns -**
Enter Spouse's SSN above CASE SIX
Spouse's full name _____

You	Dependents	Total Section 1	65 or over	Blind	Total Section 2
1	+	=	X \$930 =		X \$800 =
2	+	=	X \$930 =		X \$800 =
2	+	=	X \$930 =		X \$800 =
1	+	= 1	X \$930 = 930		X \$800 =

Add the Total of Section 1 plus the Total of Section 2. Enter the sum on Line 13

1 Adjusted Gross Income.....	1	19875	00
2 Additions from Schedule 763 ADJ, Line 3.....	2	500	00
3 Add Lines 1 and 2.	3	20375	00
4 Age Deduction - (See instructions and the Age Deduction Worksheet). Enter your birth date. For filing status 2, 3 and 4, birth dates for Yourself and Spouse are required. You cannot claim the Age Deduction if you also take the Disability Subtraction on Schedule 763 ADJ, Line 5.	4a	Yourself (mm/dd/yyyy) / /	00
	4b	Spouse (mm/dd/yyyy) / /	00
5 Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported on your federal return.	5		00
6 State income tax refund or overpayment credit reported as income on your federal return.	6		00
7 Subtractions from Schedule 763 ADJ, Line 7.	7	1500	00
8 Add Lines 4a, 4b, 5, 6 and 7.	8	1500	00
9 Virginia Adjusted Gross Income (VAGI). Subtract Line 8 from Line 3.	9	18875	00
10 Deductions: Enter total Federal Itemized Deductions from Federal Schedule A.	10		00
11 State and Local income taxes claimed from Federal Schedule A, if claiming Itemized Deductions.	11		00
12 If claiming Itemized Deductions subtract Line 11 from Line 10 or enter Standard Deduction amount.	12	3000	00
13 Exemption amount. Enter the total amount from the Exemption Sections 1 and 2 above.	13	930	00
14 Deductions from Schedule 763 ADJ, Line 9.	14	500	00
15 Add Lines 12, 13, and 14.	15	4430	00

Staple Forms W-2, W-2G, 1099-R and VK-1 here.

Staple check or money order here.

Your Name TEST SIX	Your SSN 400007006
-----------------------	-----------------------

16	Virginia Taxable Income computed as a resident. Subtract Line 15 from Line 9.	16	14445	00
17	Percentage from Nonresident Allocation Section below (Enter to one decimal place only).	17	52.9	%
18	Nonresident Taxable Income. (Multiply Line 16 by percentage on Line 17).	18	7641	00
19	Income Tax from Tax Table or Tax Rate Schedule.	19	252	00
20a	Your Virginia income tax withheld, Attach Forms W-2, W-2G, 1099 and VK-1.	20a	399	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		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. <input type="checkbox"/>	25		00
26	Total payments and credits. Add Lines 20a, 20b, 21, 22, 23, 24 and 25.	26	399	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	147	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		00
31	Add Lines 29 and 30.	31		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 is larger than Line 28, enter the difference. This is the AMOUNT YOU OWE . Attach payment. Check here if credit card payment has been made. <input type="checkbox"/>	32		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	147	00

Direct Deposit Information

Account Type Checking Savings

For domestic direct deposit refunds only. See instructions.

0	5	1	0	0	0	0	2	0	1	0	0	7	0	0	4	4	3	0	0	0	5	9	2	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Your bank routing transit number

Your bank account number

NONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets.

A - All Sources

B - Virginia Sources

1	Wages, salaries, tips, etc.....	1	1000	00	1000	00
2	Interest income.....	2		00		00
3	Dividends.....	3		00		00
4	Alimony received.....	4		00		00
5	Business income or loss.....	5	10195	00	1000	00
6	Capital gain or loss/capital gain distributions.....	6		00		00
7	Other gains or losses.....	7	500	00		00
8	Taxable pensions, annuities and IRA distributions.	8		00		
9	Rents, royalties, partnerships, estates, trusts, S corporations, etc.....	9	8400	00	8400	00
10	Farm income or loss.....	10		00		00
11	Other income.....	11	500	00	500	00
12	Interest on obligations of other states from Schedule 763 ADJ, Line 1.....	12		00		
13	Lump-sum distributions/accumulation distributions included on Schedule 763 ADJ, Line 3.....	13		00		00
14	TOTAL - Add Lines 1 through 13 and enter each column total here.....	14	20595	00	10900	00
15	Nonresident allocation percentage - Divide Line 14 B, by Line 14 A. <i>Compute percentage to one decimal place but not more than 100% (example 5.4%).</i> ENTER here and on Line 17 on Page 2.....	15			52.9	%

(We, the undersigned, declare under penalty provided by law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Please Sign Here	Your Signature	Date	Spouse's Signature (If a joint return, both must sign)	Date
Preparer's Use Only	Preparer's Signature	Date	Firm's Name (or Yours if Self-Employed)	Preparer's Phone Number 8043677606

Attach A Complete Copy Of Your Federal Tax Return And All Other Required Virginia Attachments

2011 Virginia Schedule 763 ADJ (Form 763 ADJ)

Page 1

Your Name TEST SIX	Your SSN 400007006
-----------------------	-----------------------

Additions 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	2b - 2c Refer to the Form 763 instructions for Other Addition Codes.	2b	00	00
2c		2c		00
3	Total Additions. Add Lines 1, 2a - 2c. Enter here and on Form 763, Line 2.....	3	500	00

Subtractions 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 benefits you most.			
5a	5a Enter YOUR disability subtraction on 5a.....	5a	1000	00
5b	5b Enter SPOUSE's disability subtraction on 5b, if claiming Filing status 2.....	5b		00
6	Other Subtractions as provided in instructions			
6a	6a. Fixed Date Conformity subtraction. See instructions.....	6a		00
6b	6b - 6d Refer to the Form 763 instructions book for Other Subtraction Codes	6b	500	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	1500	00

SUBTRACTION CODE 99 DESCRIPTION

Deductions from Virginia Adjusted Gross Income

8	Refer to the Form 763 instructions for Deduction Codes			
8a	8a	8a	500	00
8b	8b	8b		00
8c	8c	8c		00
9	Total Deductions. Add Lines 8a - 8c. Enter here and on Form 763, Line 14.....	9	500	00

DEDUCTION CODE 199 DESCRIPTION

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

2011 Virginia Schedule 763 ADJ

Page 2

Your Name TEST SIX	Your SSN 400007006
-----------------------	-----------------------

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

Family VAGI	Name	Social Security Number (SSN)	Virginia Adjusted Gross Income (VAGI)
	Yourself	- -	00
	Spouse	- -	00
	a. Dependent	- -	00
	b. Dependent	- -	00
10	If more than 4 exemptions, attach schedule listing the name, SSN & VAGI. Enter total Family VAGI here.		10 00
11	Enter the total number of exemptions reported in the table above. Next, go to the Poverty Guidelines Table shown in the Form 763 instruction book for this Line to see if you qualify for this credit		11
12	If you qualify, enter the number of personal exemptions reported on your Form 763.....		12
13	Multiply Line 12 by \$300. Enter the result on Line 13 and proceed to Line 14. If you do not qualify for the Tax Credit for Low Income Individuals but claimed an Earned Income Credit on your federal return, enter \$0 and proceed to Line 14.....		13 00
14	Enter the amount of Earned Income Credit claimed on your federal return. If you did not claim an Earned Income Credit on your federal return, enter \$0.....		14 00
15	Multiply Line 14 by 20% (.20).....		15 00
16	Enter the greater of Line 13 or Line 15.....		16 00
17	Compare the amount on Line 16 above to the amount of tax on Form 763, Line 19. Enter the lesser of the two amounts here and on Form 763, Line 23. This is your credit amount.....		17 00

Adjustments and Voluntary Contributions

18	Addition to tax. Check if addition came from: <input type="checkbox"/> Form 760C <input type="checkbox"/> Form 760F.....	18	00
19	Penalty..... <input type="checkbox"/> Late Filing Penalty..... <input type="checkbox"/> Extension Penalty.....	19	00
20	Interest (interest accrued on the tax you owe).....	20	00
21	Consumer's Use Tax.....	21	00
22	Voluntary Contributions. Enter the code for the contribution(s) and the contribution amount(s) in boxes 22a - 22c. If contributing to more than 3 Voluntary Contributions, see Form 763 instructions.	22a	00
		22b	00
		22c	00
23	If contributing to a School Foundation or a Library Foundation, enter the code for the foundation(s) and the contribution amount(s) in boxes 23a - 23c. If contributing to more than 3 school or library foundations, see Form 763 instructions.	23a	00
		23b	00
		23c	00
24	Total Adjustments (add Lines 18 - 23c). Enter here and on Form 763, Line 30.....	24	00

2011 Virginia Schedule VK-1 (Form 502) Owner's Share of Income And Virginia Modifications And Credits

Check If -

- Final **If SHORT Period Return: Beginning Date _____, 2011; Ending Date _____, 20____**
- Amended Return Owner is Participating in an Individual Unified Nonresident Return

Owner Information

Pass-Through Entity (PTE) Information

Name TEST SIX	Federal Employer ID Number or SSN 400007006	Name ANOTHER PASS THRU	Federal Employer ID Number 546789013
Address 456 BUSINESS WAY		Address 456 STREET ADDRESS DR	Tax Year End Date
Address		Address	
City or Town, State And ZIP Code MODESTO CA 95350		City or Town, State And ZIP Code RICHMOND VA 23230	

Additional Owner Information

- a. Date Owner Acquired Interest In The Pass-Through Entity (MM/DD/YYYY) / /
- b. Owner's Entity Type (Enter code; see instructions).....
- c. Owner's Participation Type (Enter code; see instructions).....
- d. Owner's Participation Percentage (Example: 47.35% - see instructions.) %
- e. Amount Withheld by PTE for Owner 64
- f. If Owner or Entity is exempt from withholding enter exemption code (see instructions)

Distributive or Pro Rata Income and Deductions

See instructions.

1. Total of Taxable Income Amounts 1. .00
2. Total of Deductions 2. .00
3. Tax-exempt Interest Income 3. .00

Allocation and Apportionment

4. Income Allocated To Virginia (Owner's Share From PTE's Schedule 502A, Section B, Line 3(f)) 4. .00
5. Income Allocated Outside Of Virginia (Owner's Share From PTE's Schedule 502A, Section B, Line 3(j)) 5. .00
6. Apportionable Income (Owner's Share From PTE's Schedule 502A, Section B, Line 3(g)) 6. .00
7. Virginia Apportionment Percentage (From PTE's Schedule 502A, Section B, percent from Line 1 or Line 2(g) or 100%) 7. %

Virginia Additions - Owner's Share

8. Fixed-date Conformity - Depreciation 8. .00
9. Fixed-date Conformity - Other 9. .00
10. Net Income Tax Or Other Tax Used As A Deduction In Determining Taxable Income (See Instructions) 10. .00
11. Interest On Municipal Or State Obligations Other Than From Virginia 11. .00
12. Other additions (See Instructions for Schedule 502ADJ for Addition Codes.)
- | | | | |
|------|--------------------------|------|--------------------------|
| Code | Amount | Code | Amount |
| 12a | <input type="text"/> .00 | 12b | <input type="text"/> .00 |
| 12c | <input type="text"/> .00 | 12d | <input type="text"/> .00 |
13. Total additions (add Lines 8-11 and 12a-12d) 13. .00

Virginia Subtractions - Owner's Share

14. Fixed-date Conformity - Depreciation 14. .00
15. Fixed-date Conformity - Other 15. .00
16. Income From Obligations Of The United States 16. .00
17. Other subtractions (See Instructions for Schedule 502ADJ for Subtraction Codes.)
- | | | | |
|------|--------------------------|------|--------------------------|
| Code | Amount | Code | Amount |
| 17a | <input type="text"/> .00 | 17b | <input type="text"/> .00 |
| 17c | <input type="text"/> .00 | 17d | <input type="text"/> .00 |
18. Total Page 32 Subtractions (Add Lines 14-16 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

1. State Income Tax Paid (See instructions)	1.	.00
2. Neighborhood Assistance Act Credit	2.	.00
3. Enterprise Zone Act General Tax Credit	3.	.00
4. Enterprise Zone Act Zone Investment Tax Credit	4.	.00
5. Reserved for future use.	5.	.00
6. Conservation Tillage Equipment Credit	6.	.00
7. Biodiesel and Green Diesel Fuels Tax Credit	7.	.00
8. Fertilizer and Pesticide Application Equipment Credit	8.	.00
9. Recyclable Materials Processing Equipment Credit	9.	.00
10. Rent Reduction Program Credit.	10.	.00
11a. Clean-Fuel Vehicle Credit	11a.	.00
11b. Vehicle Emissions Testing Equipment Credit	11b.	.00
12. Major Business Facility Job Tax Credit	12.	.00
13. Clean Fuel Vehicle Job Creation Tax Credit	13.	.00
14. Day-care Facility Investment Tax Credit	14.	.00
15. Low-income Housing Tax Credit	15.	.00
16. Agricultural Best Management Practices Tax Credit. (If Individual, see instructions for this credit)	16.	.00
17. Worker Retraining Credit	17.	.00
18. Waste Motor Oil Burning Equipment Credit.	18.	.00
19. Riparian Forest Buffer Protection For Waterways Tax Credit	19.	.00
20. Virginia Coal And Production Incentive Tax Credit.	20.	.00
21. Enter the amount of credit assigned to another party	21.	.00
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	24.	.00
25. Qualified Equity & Subordinated Debt Investments Tax Credit	25.	.00
26. Community of Opportunity Tax Credit	26.	.00
27. Green Jobs Creation Tax Credit	27.	.00
28. Farm Wineries and Vineyards Tax Credit	28.	.00
29. International Trade Facility Tax Credit	29.	.00
30. Port Volume Increase Tax Credit.	30.	.00
31. Barge and Rail Usage Tax Credit	31.	.00
32. Livable Home Tax Credit	32.	.00
33. Research and Development Expenses Tax Credit (If taxpayer does not qualify for refundable credit, see instructions).	33.	.00
34. Total Nonrefundable credits (Total Lines 1-19 and 22-33).	34.	.00

Refundable Credits

35. 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 2 of Schedule B of your 2011 Form 306.	35.	.00
36. Full credit: Enter amount from 2011 Form 306, Line 12	36.	.00
37. 85% Credit: Enter amount from 2011 Form 306, Line 13	37.	.00
38. Total Coal Related Tax Credits allowable this year: Add Lines 36 and 37.	38.	.00
39. 2011 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2014 return. Enter amount from your 2011 Form 306, Line 11	39.	.00
40. Motion Picture Production Tax Credit	40.	.00
41. Research and Development Expenses Tax Credit	41.	.00
42. Total Refundable Credits	42.	.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 of Virginia. 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).

VA Scenario # 7

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	Test Six
VA Taxpayer SSN	400-00-7007
NACTP Taxpayer SSN	600-00-1007
VA Spouse Name	Case Seven
Spouse SSN	400-00-7017
NACTP Spouse SSN	600-00-1017
Address	511 Carol Blvd Columbus, OH 43228
Filing Status	Married Filing Jointly
FAGI	32200
	2500 - Wages
	1000 – Spouse Disability Income
	12200 – Taxable IRA Distributions
	16500 – Gambling Income
Subtraction from FAGI	1000 – Spouse Disability Income reported as Wages
Credit for Low Income	353
Voluntary Contributions	Yes - Provided
Tax Due	60

Required Fields

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

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.

First Name TEST	MI	Last Name SEVEN	Suffix	Your Social Security Number 400007007	<input type="checkbox"/> Check if deceased
Spouse's First Name (Filing Status 2 Only) CASE	MI	Last Name SEVEN	Suffix	Spouse's Social Security Number 400007017	<input type="checkbox"/> Check if deceased
Present Home Address (Number and Street or Rural Route) 511 CAROL BLVD				State of Residence OH	
City, Town or Post Office COLUMBUS			State OH	ZIP Code 43228	
Important - Name of Virginia City or County in which principal place of business, employment or income source is located RICHMOND				Locality Code from Instructions 760	
Your Home Phone Number		Your Business Phone Number		Spouse's Business Phone Number	
Preparer's PTIN P88888888	Filing Election 7	Code 9999X	<input checked="" type="checkbox"/> I (we) authorize the Department of Taxation to discuss my (our) return with my (our) preparer.		
Check Applicable Boxes:		<input type="checkbox"/> Amended Return Check if Result of NOL		<input type="checkbox"/> Name(s) And Address Different Than Shown on 2010 VA Return	
<input type="checkbox"/> Dependent on Another's Return		<input type="checkbox"/> Qualifying Farmer, Fisherman or Merchant Seaman		<input type="checkbox"/> Overseas on Due Date	
				EIC Claimed on federal return \$ 1586 _____ .00	

EXEMPTIONS (Enter Number below)

Filing Status (Check Only One)

- (1) **Single**- Did you claim federal head of household? YES X
- (2) **Married, Filing Joint Return - BOTH** must have Virginia source income
- (3) **Married, Spouse Has No Income From Any Source**-
Enter Spouse's SSN above _____
Spouse's full name _____
- (4) **Married, Filing Separate Returns -**
Enter Spouse's SSN above _____
Spouse's full name _____

You	Dependents	Total Section 1	65 or over	Blind	Total Section 2
1	+	=	X \$930 =		X \$800 =
2	+	6 = 8	X \$930 = 7440		X \$800 =
2	+	=	X \$930 =		X \$800 =
1	+	=	X \$930 =		X \$800 =

Add the Total of Section 1 plus the Total of Section 2. Enter the sum on Line 13

Staple Forms W-2, W-2G, 1099-R and VK-1 here.

Staple check or money order here.

1 Adjusted Gross Income.....	1	32200	00
2 Additions from Schedule 763 ADJ, Line 3.....	2		00
3 Add Lines 1 and 2.	3	32200	00
4 Age Deduction - (See instructions and the Age Deduction Worksheet). Enter your birth date. For filing status 2, 3 and 4, birth dates for Yourself and Spouse are required. You cannot claim the Age Deduction if you also take the Disability Subtraction on Schedule 763 ADJ, Line 5.	4a	Yourself (mm/dd/yyyy) / /	
	4b	Spouse (mm/dd/yyyy) / /	
5 Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported on your federal return.	5		00
6 State income tax refund or overpayment credit reported as income on your federal return.	6		00
7 Subtractions from Schedule 763 ADJ, Line 7.	7	1000	00
8 Add Lines 4a, 4b, 5, 6 and 7.	8	1000	00
9 Virginia Adjusted Gross Income (VAGI). Subtract Line 8 from Line 3.	9	31200	00
10 Deductions: Enter total Federal Itemized Deductions from Federal Schedule A.	10		00
11 State and Local income taxes claimed from Federal Schedule A, if claiming Itemized Deductions.	11		00
12 If claiming Itemized Deductions subtract Line 11 from Line 10 or enter Standard Deduction amount.	12	6000	00
13 Exemption amount. Enter the total amount from the Exemption Sections 1 and 2 above.	13	7440	00
14 Deductions from Schedule 763 ADJ, Line 9.	14		00
15 Add Lines 12, 13, and 14.	15	13440	00

Your Name
TEST SEVEN

Your SSN
400007007

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 7601P.	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. <input type="checkbox"/> ..	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 is larger than Line 28, enter the difference. This is the AMOUNT YOU OWE . Attach payment.	32		00
	Check here if credit card payment has been made. <input type="checkbox"/> ..		60	
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

Direct Deposit Information

Account Type Checking Savings

For domestic direct deposit refunds only. See instructions.

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Your bank routing transit number

Your bank account number

NONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets.

	A - All Sources		B - Virginia Sources		
1 Wages, salaries, tips, etc.....	1	3500	00	1000	00
2 Interest income.....	2		00		00
3 Dividends.....	3		00		00
4 Alimony received.....	4		00		00
5 Business income or loss.....	5		00		00
6 Capital gain or loss/capital gain distributions.....	6		00		00
7 Other gains or losses.....	7		00		00
8 Taxable pensions, annuities and IRA distributions.	8	12200	00		
9 Rents, royalties, partnerships, estates, trusts, S corporations, etc.....	9		00		00
10 Farm income or loss.....	10		00		00
11 Other income.....	11	16500	00	16500	00
12 Interest on obligations of other states from Schedule 763 ADJ, Line 1.....	12		00		
13 Lump-sum distributions/accumulation distributions included on Schedule 763 ADJ, Line 3.....	13		00		00
14 TOTAL - Add Lines 1 through 13 and enter each column total here.....	14	32200	00	17500	00
15 Nonresident allocation percentage - Divide Line 14 B, by Line 14 A. <i>Compute percentage to one decimal place but not more than 100% (example 5.4%).</i> ENTER here and on Line 17 on Page 2.....	15			54.3	%

(We, the undersigned, declare under penalty provided by law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Please Sign Here	Your Signature	Date	Spouse's Signature (If a joint return, both must sign)	Date
	Preparer's Signature	Date	Firm's Name (or Yours if Self-Employed)	Preparer's Phone Number

Attach A Complete Copy Of Your Federal Tax Return And All Other Required Virginia Attachments

2011 Virginia Schedule 763 ADJ (Form 763 ADJ)

Page 1

Your Name TEST SEVEN	Your SSN 400007007
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Additions 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	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

Subtractions 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 benefits you most.			
5a	Enter YOUR disability subtraction on 5a.....	5a		00
5b	Enter SPOUSE's 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	6b - 6d Refer to the Form 763 instructions book for Other Subtraction Codes	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	1000	00

Deductions from Virginia Adjusted Gross Income

8	Refer to the Form 763 instructions for Deduction Codes			
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

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

2011 Virginia Schedule 763 ADJ

Page 2

Your Name TEST SEVEN	Your SSN 400007007
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Tax Credit For Low Income Individuals or Virginia Earned Income Credit - SEE INSTRUCTIONS

Family VAGI	Name	Social Security Number (SSN)	Virginia Adjusted Gross 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 exemptions, attach schedule listing the name, SSN & VAGI. Enter total Family VAGI here.		10	31200	00
11	Enter the total number of exemptions reported in the table above. Next, go to the Poverty Guidelines Table shown in the Form 763 instruction book for this Line to see if you qualify for this credit		11	08	
12	If you qualify, enter the number of personal exemptions reported on your Form 763.....		12	08	
13	Multiply Line 12 by \$300. Enter the result on Line 13 and proceed to Line 14. If you do not qualify for the Tax Credit for Low Income Individuals but claimed an Earned Income Credit on your federal return, enter \$0 and proceed to Line 14.....		13	2400	00
14	Enter the amount of Earned Income Credit claimed on your federal return. If you did not claim an Earned Income Credit on your federal return, enter \$0.....		14	1586	00
15	Multiply Line 14 by 20% (.20).....		15	317	00
16	Enter the greater of Line 13 or Line 15.....		16	2400	00
17	Compare the amount on Line 16 above to the amount of tax on Form 763, Line 19. Enter the lesser of the two amounts here and on Form 763, Line 23. This is your credit amount.....		17	353	00

Adjustments and Voluntary Contributions

18	Addition to tax. Check if addition came from: <input type="checkbox"/> Form 760C <input type="checkbox"/> Form 760F.....	18		00	
19	Penalty..... <input type="checkbox"/> Late Filing Penalty..... <input type="checkbox"/> Extension Penalty.....	19		00	
20	Interest (interest accrued on the tax you owe).....	20		00	
21	Consumer's Use Tax.....	21		00	
22	Voluntary Contributions. Enter the code for the contribution(s) and the contribution amount(s) in boxes 22a - 22c. If contributing to more than 3 Voluntary Contributions, see Form 763 instructions.	22a	7 2	10	00
		22b	8 1	10	00
		22c	7 3	10	00
23	If contributing to a School Foundation or a Library Foundation, enter the code for the foundation(s) and the contribution amount(s) in boxes 23a - 23c. If contributing to more than 3 school or library foundations, see Form 763 instructions.	23a	7 9 0 0 0 1	10	00
		23b	2 1 0 3 0 1	10	00
		23c	2 1 7 3 0 2	10	00
24	Total Adjustments (add Lines 18 - 23c). Enter here and on Form 763, Line 30.....	24		60	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	Test Eight
VA Taxpayer SSN	400-00-7008
NACTP Taxpayer SSN	600-00-1008
VA Spouse Name	Case Eight
Spouse SSN	400-00-7018
Address	511 Carol Blvd Columbus, OH 43228
Filing Status (Changed from NACTP)	Married, Spouse Has No Income From Any Source
FAGI (Changed from NACTP)	25241 13200 – Wages 12957 – Business Income
Deductions from VAGI	Yes – Provided
Federal Earned Income Credit	2542
Virginia Earned Income Credit	56
Primary Taxpayer's Withholding	100
Refund	100

Required Fields

TAX may discuss with Preparer
Preparer's Phone Number
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.

First Name TEST	MI	Last Name EIGHT	Suffix	Your Social Security Number 400007008	<input type="checkbox"/> Check if deceased
Spouse's First Name (Filing Status 2 Only)	MI	Last Name	Suffix	Spouse's Social Security Number 400007018	<input type="checkbox"/> Check if deceased
Present Home Address (Number and Street or Rural Route) 511 CAROL BLVD				State of Residence OH	
City, Town or Post Office COLUMBUS			State OH	ZIP Code 43228	
Important - Name of Virginia City or County in which principal place of business, employment or income source is located GLOUCESTER				Locality Code from Instructions 073	
Your Home Phone Number		Your Business Phone Number		Spouse's Business Phone Number	
Preparer's PTIN P55555555	Filing Election 7	Code 9999X	<input checked="" type="checkbox"/> I (we) authorize the Department of Taxation to discuss my (our) return with my (our) preparer.		
Check Applicable Boxes:	<input type="checkbox"/> Amended Return Check if Result of NOL		<input type="checkbox"/> Name(s) And Address Different Than Shown on 2010 VA Return		<input type="checkbox"/> Overseas on Due Date
	<input type="checkbox"/> Dependent on Another's Return		<input type="checkbox"/> Qualifying Farmer, Fisherman or Merchant Seaman		EIC Claimed on federal return \$ 2542,00

EXEMPTIONS (Enter Number below)

Filing Status (Check Only One)

- (1) **Single**- Did you claim federal head of household? YES X
- (2) **Married, Filing Joint Return - BOTH** must have Virginia source income
- (3) **Married, Spouse Has No Income From Any Source**-
Enter Spouse's SSN above _____
Spouse's full name CASE EIGHT
- (4) **Married, Filing Separate Returns -**
Enter Spouse's SSN above _____
Spouse's full name _____

You	Dependents	Total Section 1	65 or over	Blind	Total Section 2
1	+	=	X \$930 =		X \$800 =
2	+	=	X \$930 =		X \$800 =
2	+	1 = 3	X \$930 = 2790		X \$800 =
1	+	=	X \$930 =		X \$800 =

Add the Total of Section 1 plus the Total of Section 2. Enter the sum on Line 13

Staple Forms W-2, W-2G, 1099-R and VK-1 here.

Staple check or money order here.

1 Adjusted Gross Income.....	1	25241	00
2 Additions from Schedule 763 ADJ, Line 3.....	2		00
3 Add Lines 1 and 2.	3	25241	00
4 Age Deduction - (See instructions and the Age Deduction Worksheet). Enter your birth date. For filing status 2, 3 and 4, birth dates for Yourself and Spouse are required. You cannot claim the Age Deduction if you also take the Disability Subtraction on Schedule 763 ADJ, Line 5.	4a	Yourself (mm/dd/yyyy) / /	00
	4b	Spouse (mm/dd/yyyy) / /	00
5 Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported on your federal return.	5		00
6 State income tax refund or overpayment credit reported as income on your federal return.	6		00
7 Subtractions from Schedule 763 ADJ, Line 7.	7		00
8 Add Lines 4a, 4b, 5, 6 and 7.	8		00
9 Virginia Adjusted Gross Income (VAGI). Subtract Line 8 from Line 3.	9	25241	00
10 Deductions: Enter total Federal Itemized Deductions from Federal Schedule A.	10	13795	00
11 State and Local income taxes claimed from Federal Schedule A, if claiming Itemized Deductions.	11		00
12 If claiming Itemized Deductions subtract Line 11 from Line 10 or enter Standard Deduction amount.	12	13795	00
13 Exemption amount. Enter the total amount from the Exemption Sections 1 and 2 above.	13	2790	00
14 Deductions from Schedule 763 ADJ, Line 9.	14	3000	00
15 Add Lines 12, 13, and 14.	15	19585	00

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 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 7601P.	22		00
23	Tax Credit for Low Income Individuals or Virginia Earned Income Credit from Schedule 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 Credit only, check box. <input type="checkbox"/>	25		00
26	Total payments and credits. Add Lines 20a, 20b, 21, 22, 23, 24 and 25.	26	156	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	100	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		00
31	Add Lines 29 and 30.	31		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 is larger than Line 28, enter the difference. This is the AMOUNT YOU OWE . Attach payment. Check here if credit card payment has been made. <input type="checkbox"/>	32		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	100	00

Direct Deposit Information

Account Type Checking Savings

For domestic direct deposit refunds only. 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 account number

NONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets.

A - All Sources

B - Virginia Sources

1	Wages, salaries, tips, etc.....	1	13200	00		00
2	Interest income.....	2		00		00
3	Dividends.....	3		00		00
4	Alimony received.....	4		00		00
5	Business income or loss.....	5	12957	00	12957	00
6	Capital gain or loss/capital gain distributions.....	6		00		00
7	Other gains or losses.....	7		00		00
8	Taxable pensions, annuities and IRA distributions.	8		00		
9	Rents, royalties, partnerships, estates, trusts, S corporations, etc.....	9		00		00
10	Farm income or loss.....	10		00		00
11	Other income.....	11		00		00
12	Interest on obligations of other states from Schedule 763 ADJ, Line 1.....	12		00		
13	Lump-sum distributions/accumulation distributions included on Schedule 763 ADJ, Line 3.....	13		00		00
14	TOTAL - Add Lines 1 through 13 and enter each column total here.....	14	26157	00	12957	00
15	Nonresident allocation percentage - Divide Line 14 B, by Line 14 A. <i>Compute percentage to one decimal place but not more than 100% (example 5.4%).</i> ENTER here and on Line 17 on Page 2.....	15			49.5	%

(We, the undersigned, declare under penalty provided by law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Please Sign Here	Your Signature	Date	Spouse's Signature (If a joint return, both must sign)	Date
Preparer's Use Only	Preparer's Signature	Date	Firm's Name (or Yours if Self-Employed)	Preparer's Phone Number 6146591505

Attach A Complete Copy Of Your Federal Tax Return And All Other Required Virginia Attachments

2011 Virginia Schedule 763 ADJ (Form 763 ADJ)

Page 1

Your Name TEST EIGHT	Your SSN 400007008
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Additions 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	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

Subtractions 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 benefits you most.			
5a	Enter YOUR disability subtraction on 5a.....	5a		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	6b - 6d Refer to the Form 763 instructions book for Other Subtraction Codes	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

Deductions from Virginia Adjusted Gross Income

8	Refer to the Form 763 instructions for Deduction Codes			
8a		8a	3000	00
8b		8b		00
8c		8c		00
9	Total Deductions. Add Lines 8a - 8c. Enter here and on Form 763, Line 14.....	9	3000	00

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

2011 Virginia Schedule 763 ADJ

Page 2

Your Name TEST EIGHT	Your SSN 400007008
-------------------------	-----------------------

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

Family VAGI	Name	Social Security Number (SSN)	Virginia Adjusted Gross Income (VAGI)	
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 exemptions, attach schedule listing the name, SSN & VAGI. Enter total Family VAGI here.		10	25241 00
11	Enter the total number of exemptions reported in the table above. Next, go to the Poverty Guidelines Table shown in the Form 763 instruction book for this Line to see if you qualify for this credit		11	03
12	If you qualify, enter the number of personal exemptions reported on your Form 763.....		12	
13	Multiply Line 12 by \$300. Enter the result on Line 13 and proceed to Line 14. If you do not qualify for the Tax Credit for Low Income Individuals but claimed an Earned Income Credit on your federal return, enter \$0 and proceed to Line 14.....		13	0 00
14	Enter the amount of Earned Income Credit claimed on your federal return. If you did not claim an Earned Income Credit on your federal return, enter \$0.....		14	2542 00
15	Multiply Line 14 by 20% (.20).....		15	508 00
16	Enter the greater of Line 13 or Line 15.....		16	508 00
17	Compare the amount on Line 16 above to the amount of tax on Form 763, Line 19. Enter the lesser of the two amounts here and on Form 763, Line 23. This is your credit amount.....		17	56 00

Adjustments and Voluntary Contributions

18	Addition to tax. Check if addition came from: <input type="checkbox"/> Form 760C <input type="checkbox"/> Form 760F.....	18		00
19	Penalty..... <input type="checkbox"/> Late Filing Penalty..... <input type="checkbox"/> Extension Penalty.....	19		00
20	Interest (interest accrued on the tax you owe).....	20		00
21	Consumer's Use Tax.....	21		00
22	Voluntary Contributions. Enter the code for the contribution(s) and the contribution amount(s) in boxes 22a - 22c. If contributing to more than 3 Voluntary Contributions, see Form 763 instructions.	22a		00
		22b		00
		22c		00
23	If contributing to a School Foundation or a Library Foundation, enter the code for the foundation(s) and the contribution amount(s) in boxes 23a - 23c. If contributing to more than 3 school or library foundations, see Form 763 instructions.	23a		00
		23b		00
		23c		00
24	Total Adjustments (add Lines 18 - 23c). Enter here and on Form 763, Line 30.....	24		00

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	Test Nine
VA Taxpayer SSN	400-00-7009
NACTP Taxpayer SSN	600-00-1009
Address	777 Broad Street Danville, VA 24541
Filing Status	Single
FAGI (Changed from NACTP)	50665
Additions to FAGI	Code 99
North Carolina Tax Credit	Yes- Provided
Maryland Tax Credit	Yes - Provided
Credits on Schedule CR	Yes - Provided
Tax Due	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

Filing Status: 1			Head of Household:			Name or Filing Change: Address Change: Virginia Return Not Filed Last Year:	Amended: NOL: Federal Earned Income Credit Locality: 590
Exemptions	Dependents	Total	65 and over	Blind	Total	Your SSN	NINE 400007009
Yourself	1	01				Spouse's SSN	
Spouse						Vendor ID: 9999X 9999	
1. Fed Adj Gross Income	1.			50665		16a. Your VAGI	16a.
2. Additions, see Pg 2, Line 3	2.			8000		16b. Spouse's VAGI	16b.
3. Subtotal	3.			58665		17. Net Tax	17. 2889
4a. Age Deduction - You	4a.					18a. Your Withholding	18a.
4b. Age Deduction - Spouse	4b.					18b. Spouse's Withholding	18b.
5. Soc Sec & Tier 1 Railroad	5.					19. Estimated Payments	19.
6. State Inc Tax Overpayment	6.					20. Extension Payments	20.
7. Other Subtractions, see Pg 2, Line 7	7.					21. Credit for Low Income	21.
8. Subtotal Subtractions	8.					22. Credit tax paid another state	22. 898
9. Total VAGI	9.			58665		23. Other Credits	23. 1900
10a. Federal Sch. A Itemized Deductions	10a.					24. Total Payments /Credits	24. 2798
10b. State/Local Income Tax	10b.					25. Tax You Owe	25. 91
10. Standard/Itemized Deductions	10.			3000		26. Overpayment Amount	26.
11. Exemptions	11.			930		27. Amount to Credit to Next Year's Tax	27.
12. Deductions VAGI, see Pg 2, Line 9	12.					28. Adjustments/Contributions	28.
13. Add Lines 10, 11 and 12	13.			3930		Amount You Owe: Paid by Credit Card	91
14. VA Taxable Income	14.			54735		Refund: Bank Routing Number C 251082615 Bank Account Number 0054898900	
15. Tax Amount	15.			2889			
16. Spouse Tax Adjustment	16.						

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ADDITIONAL FILING INFORMATION

Dependent on another's return:	Farmer/ Fisherman, Merchant Seaman:
Taxpayer Deceased:	Overseas when due:

Additions - SCH ADJ/CG - Part 1

- 1. Interest on obligations of other state
- 2. Other Additions:
 - a. Fixed Date Conformity
 - b. 99 8000
 - c.
- 3. Total Additions: 8000

Subtractions

- 4. Income from obligations or securities of the U.S.
- 5. Disability Income reported as wages
 - 5a. You
 - 5b. Spouse
- 6. Other Subtractions:
 - a. Fixed Date Conformity
 - b.
 - c.
 - d.

7. Total Subtractions:

Deductions

8. Deduction Code and Amount

- a.
- b.
- c.

9. Total Deductions:

Spouse's Name - Filing Status 3 Only

AGE DEDUCTION DETAILS

You

Spouse

Contact Information

Your Phone	8043377007	8043377000
------------	------------	------------

Spouse

Dept of Taxation may discuss my return with my preparer. X

Preparer Phone Number	8043371007
-----------------------	------------

Preparer Info	123456789	7
---------------	-----------	---

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

If you are requesting direct deposit of your refund by providing bank information on your return, you are certifying that the ultimate destination of the funds is within the territorial jurisdiction of the United States.

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

Preparer Signature _____ Date _____



2011 Schedule CR/CG

CREDIT COMPUTATION SCHEDULE - Attach this to your return.

See instructions for required attachments.

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SECTION 1 – NONREFUNDABLE CREDITS

PART 1 – MAXIMUM NONREFUNDABLE CREDITS

A 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 Tax Paid to Another State. The maximum nonrefundable credits allowable on Section 2, Line 1A of Schedule CR may not exceed this amount..... 1A 1991

PART 2 – ENTERPRISE ZONE ACT CREDIT

A Credit allowable this year from Form 301 (attach Form 301).....2A 100

PART 3 – NEIGHBORHOOD ASSISTANCE ACT CREDIT

A Authorized amount of Neighborhood Assistance Act Credit.....A 200

B Carryover credit from prior year(s) B

C Add Lines A and B C 200

D Credit allowable this year:

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 CREDIT

A Enter 10% of qualifying recyclable equipment cost A

B Carryover credit from prior year(s) [attach computation]..... B

C 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

A Enter 25% of qualifying property cost or \$4,000, whichever is less A

B Carryover credit from prior year(s) [attach computation]..... B

C 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

A Enter 25% of current qualifying equipment cost or \$3,750, whichever is less A

B Carryover credit from prior year(s) [attach computation] B

C 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

A Expired A ~~XXXXXX~~

B Carryover credit from prior year(s) B 100

C Add Lines A and B..... C 100

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

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PART 8 – CLEAN-FUEL VEHICLE AND VEHICLE EMISSIONS TESTING EQUIPMENT

Clean-fuel vehicle and qualified electric vehicle credit

- A Qualifying Electric Vehicle - Enter 10% of the cost used to compute the credit under IRC § 30 for qualified electric vehicles..... A _____
- B Carryover credit from prior year(s) [attach computation] B _____
- C Add Lines A and B C _____
- D **Credit allowable this year:** Line C or balance of maximum credit available, whichever is less 8D _____
- 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 _____
- H Add Lines F and G H _____
- I 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

- A **Credit amount authorized by the Department of Taxation (include all expansions)**..... A 100
- B Carryover credit from prior year(s) [include all expansions] B 100
- C Add Lines A and B C 200
- 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 _____

PART 10 – FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT

- A Qualifying taxable income on which the tax in the foreign country is based (See instructions) A _____
- B Virginia taxable income (See instructions) B _____
- C Qualifying tax paid to the foreign country. Enter name of country: C _____
- D Virginia income tax (See instructions)..... D _____
- 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%..... E _____
- 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..... 10G _____

PART 11 – HISTORIC REHABILITATION TAX CREDIT

- A Enter the amount of eligible expenses A 100
- B Multiply the amount on Line A by 25% B 25
- C Carryover credit from prior year(s) C 125
- D Add Lines B and C..... D 150
- E **Credit allowable this year:** Enter the amount from Line D or the balance of maximum credit available, whichever is less 11E 150
- F Carryover credit to next year: Line D less Line 11E. (10 year carryover period) F _____

See instructions for required attachments.

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PART 12 – DAY-CARE FACILITY INVESTMENT TAX CREDIT

A	Authorized credit amount in the current year	A	<u>100</u>	
B	Carryover credit from prior year(s)	B	<u> </u>	
C	Add Lines A and B	C	<u>100</u>	
D	Credit allowable this year: Enter the amount from Line C or the 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	<u> </u>	

PART 13 – LOW- INCOME HOUSING CREDIT

A	Expired.....	A	<u> </u>	
B	Carryover credit from prior year(s)	B	<u>50</u>	
C	Add Lines A and B	C	<u>50</u>	
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	<u> </u>	

PART 14 – RESERVED FOR FUTURE USE

PART 15 – QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT

	Spouse	You	
A	Credit amount authorized by the Virginia Department of Taxation.....	<u>100</u>	
B	Carryover credit from prior year(s)	<u> </u>	
C	Add Lines A and B	<u>100</u>	
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	100
Be sure to claim the proper credit on the total lines			
E	Credit allowable this year: Enter the amount on Line C, SPOUSE column 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)	<u> </u>	

PART 16 – WORKER RETRAINING TAX CREDIT

A	Enter amount of Worker Retraining Tax Credit authorized by the Virginia Department of Taxation.....	A	<u>200</u>	
B	Carryover credit from prior year(s)	B	<u>50</u>	
C	Add Lines A and B	C	<u>250</u>	
D	Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is less	16D		250
E	Carryover credit to next year: Line C less Line 16D (3 year carryover period)	E	<u> </u>	

PART 17 – WASTE MOTOR OIL BURNING EQUIPMENT CREDIT

A	Enter 50% of the purchase price paid during the taxable year for equipment used exclusively for burning waste motor oil at your facility	A	<u> </u>	
B	Credit allowable this year: Enter the amount from Line A up to \$5,000 not to exceed balance of maximum credit available	17B		

See instructions for required attachments.

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PART 18 – CREDIT FOR PURCHASE OF LONG-TERM CARE INSURANCE

Months Covered

Enter the date policy was issued to you. Issue date must be 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

A 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 months of coverage. If the policy was purchased on or after 1/01/11, skip to line E A _____

B Multiply Line A by 15% (.15). B _____

C 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 _____

H Enter carryover from prior year(s) [attach computation] H _____

I 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..... A _____

B Carryover credit from prior year(s) B _____

C Add Lines A and B..... C _____

D Enter the total credit transferred to others in the current year D _____

E Subtract Line D from Line C E _____

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 20 – LIVABLE HOME TAX CREDIT (formerly Home Accessibility Credit)

A Enter the amount of the Livable Home Tax Credit authorized by the Department of Housing and Community Development..... A 100

B Carryover credit from prior year(s) B _____

C Add Lines A and B..... C 100

D **Credit allowable this year:** Enter the amount on Line C or the balance of maximum credit available, whichever is less 20D

E Carryover credit to next year: Line C less Line 20D (7 year carryover period) E _____

100

PART 21 – RIPARIAN WATERWAY BUFFER TAX CREDIT

A Enter the amount of Riparian Waterway Buffer Tax Credit authorized by the Virginia Department of Forestry A 50

B Carryover credit from prior year(s) B 50

C Add Lines A and B..... C 100

D **Credit allowable this year:** Enter the amount on Line C or the balance of maximum credit available, whichever is less 21D

E Carryover credit to next year: Line C less Line 21D (5 year carryover period) E _____

100

See instructions for required attachments.

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PART 22 – LAND PRESERVATION TAX CREDIT

	Spouse	You
A		
B		
C		
D		
E		
F		
<p>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</p> <p style="text-align: center;">Be sure to claim the proper credit on the total lines</p>		
G		
<p>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</p>		
H		
<p>Carryover credit to next year: Line E less Line 22F and/or Line 22G.....</p>		

PART 23 – COMMUNITY OF OPPORTUNITY TAX CREDIT

A			
		100	
B		100	
C		200	
D			200
E			

PART 24 – GREEN JOBS CREATION TAX CREDIT

A			
		100	
B		150	
C		250	
D			250
E			

PART 25 – POLITICAL CONTRIBUTIONS CREDIT

A		
B		

PART 26 – FARM WINERIES AND VINEYARDS TAX CREDIT

A		
B		_____
C		
D		
E		

See instructions for required attachments.

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PART 27 – INTERNATIONAL TRADE FACILITY TAX CREDIT

- A Enter the total eligible credit amount authorized by the Department of Taxation A ~~_____~~
- B Carryover credit from prior year(s) B ~~_____~~
- C 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 _____

PART 28 – PORT VOLUME INCREASE TAX CREDIT

- A Enter the total eligible credit amount authorized by the Virginia Port Authority A ~~_____~~
- B Carryover credit from prior year(s) B ~~_____~~
- C 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 28D
- E Carryover credit to next year: Line C less Line 28D (5 year carryover period) E _____

PART 29 – BARGE AND RAIL USAGE TAX CREDIT

- A Enter the total eligible credit amount authorized by the Department of Taxation A ~~_____~~
- B Carryover credit from prior year(s) B ~~_____~~
- C 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 CREDIT

- A Enter the total eligible credit amount authorized by the Department of Taxation A _____
- B Reserved for future use
- C 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 2 – NON-REFUNDABLE CREDITS

PART 1 – TOTAL NON-REFUNDABLE CREDITS

- A Add Lines 2A, 3D, 4F, 5D, 6D, 7D, 8D, 8I, 9D, 10G, 11E, 12D, 13D, 15D, 15E, 16D, 17B, 18J, 19F, 20D, 21D, 22F, 22G, 23D, 24D, 25B, 26D, 27F, 28D, 29D and 30D. If you have claimed more than the maximum allowed nonrefundable credits, see instructions. 1A

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SECTION 3 – REFUNDABLE CREDITS

**PART 1 – COAL EMPLOYMENT AND PRODUCTION INCENTIVE and
COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDITS**

- A 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and
Production Incentive Tax Credits from Line 2 of your 2011 Schedule 306B 1A
- B Full credit: Enter amount from your 2011 Form 306, Line 12 1B
- C 85% Credit: Enter amount from your 2011 Form 306, Line 13 1C
- D Total Coal Related Tax Credits allowable this year: Add Lines B and C 1D
- 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 1E

PART 2 – MOTION PICTURE PRODUCTION TAX CREDIT

- A Enter amount of credit authorized by the Virginia Film Office (VFO).....2A

PART 3 – AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT

- A Enter amount of credit authorized by the Department of Conservation and Recreation3A
- B Carryover of 2010 nonrefundable Agricultural Best Management Practices Tax Credit3B

PART 4 – RESEARCH AND DEVELOPMENT EXPENSES TAX CREDIT

- A 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

- A Add Section 3, Part 1 - Line 1D, Part 2- Line 2A, Part 3 - Line 3A & Line 3B and Part 4 - Line 4A 1A

SECTION 5 – TOTAL CURRENT YEAR CREDITS

PART 1 - 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..... 1A

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2011 Virginia Schedule OSC/CG

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Credit Computation State 1

Claiming border state

1. Filing Status claimed on the other state's return	1	6. Identify the state and ATTACH a copy of the other state's return	NC
2. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint	1	7. Virginia income tax	2889
3. Qualifying taxable income on which other state's tax is based	12660	8. Income percentage	23.1
4. Virginia taxable income	54735	9. Multiply Line 7 by Line 8 for 760/760PY, Line 5 by Line 8 for 763	667
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	667

Credit Computation State 2

11. 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
12. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint	1	17. Virginia income tax	2889
13. Qualifying taxable income on which other state's tax is based	4387	18. Income percentage	8.0
14. Virginia taxable income	54735	19. Multiply Line 17 by Line 18 for 760/760PY, Line 15 by Line 18 for 763	231
15. Qualifying tax liability owed to the 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 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	
24. Virginia taxable income		29. Multiply Line 27 by Line 28 for 760/760PY, Line 25 by Line 28 for 763	
25. Qualifying tax liability owed to the 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	Test Ten
VA Taxpayer SSN	400-00-7010
NACTP Taxpayer SSN	600-00-1010
VA Spouse Name	Case Ten
VA Spouse SSN	400-00-7030
NACTP Spouse SSN	400-00-2010
Address	123 Front St Harrisonburg, VA 22801
Amended Return	Yes
Filing Status (Changed from NACTP)	Married, Filing Separate Returns
FAGI	68667
VA Withholding	500
Refund	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 Virginia Part-Year Resident Income Tax Return Page 1 2011 Due May 1, 2012

See instructions before completing line items.

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

Dates of VA Residence (mm/dd/yyyy) table with columns for You - From, You - To, Spouse - From, Spouse - To.

Personal information fields including YOUR First Name (TEST), MI, Your Last Name (TEN), Social Security Numbers (400007010 and 400007030), Present Home Address (123 FRONT ST, HARRISONBURG, VA 22801), and various phone numbers.

FILING STATUS (CHECK ONLY ONE) section with options: (1) Single, (2) Married, Filing Joint Return, (3) Married, Filing Separate Returns (checked), (4) Married, Filing Separately on this Combined Return.

EXEMPTIONS - Enter the number of exemptions being claimed in the appropriate column. Includes a table for Spouse and You exemptions.

FILING INFORMATION section including checkboxes for Amended Return, Overseas on Due Date, Dependent on Another's Return, and Qualifying Farmer, Fisherman or Merchant Seaman.

Complete the Schedule of Income first and be sure to submit it with your Form 760PY.

Table for Schedule of Income with 10 rows. Line 1: ADJUSTED GROSS INCOME from Sch. of Income, Part 1, Line 7, Column 1 ...

Table for Spouse (B) and You (A) income reporting with columns for Filing Status 4 ONLY and Include Spouse if Filing Status 2.

Staple Forms W-2, W-2G, 1099-R and VK-1 here. Staple check or money order here.

Your Name TEST TEN	Your SSN 400007010
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Attach a complete copy of your federal tax return and all other required Virginia attachments.		B Spouse Filing Status 4 ONLY	A You Include Spouse if Filing Status 2
11	Itemized Deductions paid while a Virginia resident. See instructions	00	00
12	State and local income taxes on Federal Schedule A and included on Line 11.	00	00
13	Subtract Line 12 from Line 11 if claiming itemized deductions. Otherwise, enter standard deduction from Standard Deductions Worksheet in instructions.	00	00
14	Prorated exemption amount from Schedule of Income, Part 2, Line 11.	00	00
15	Deductions from Schedule 760PY ADJ, Line 9.	00	00
16	Add Lines 13, 14 and 15.	00	00
17	Virginia Taxable Income. Subtract Line 16 from Line 10.	00	00
18	Tax amount from Tax Table or Tax Rate Schedule.	00	00
19	Total Tax. Add Line 18, Column A and Line 18, Column B.		00
20a	Your Virginia income tax withheld. Attach Forms W-2, W-2G, 1099 and VK-1.....		500 00
20b	Spouse's Virginia income tax withheld. Attach Forms W-2, W-2G, 1099 and VK-1		00
21	Combined 2011 Estimated Tax Payments (Include credit from 2010).....		00
22	Extension Payment - Enter amount paid on Form 760IP.....		00
23	Tax Credit for Low Income Individuals or Virginia Earned Income Credit from Schedule 760PY ADJ, Line 17. ...		00
24	Total credit for taxes paid to another state from Schedule OSC.....		00
25	Credits from Schedule CR, Section 5, Line 1A. If claiming Political Contribution Credit only, check box. ... <input type="checkbox"/>		00
26	Total payments and credits. Add Lines 20a, 20b, 21, 22, 23, 24 and 25.		500 00
27	If Line 19 is larger than Line 26, enter the difference. This is the INCOME TAX YOU OWE. Skip to Line 30		00
28	If Line 26 is larger than Line 19, enter the difference. This is the OVERPAYMENT AMOUNT.		500 00
29	Amount of overpayment on Line 28 to be CREDITED TO 2012 ESTIMATED INCOME TAX.		00
30	Adjustments and Voluntary Contributions from attached Schedule 760PY ADJ, Line 24.		00
31	Add Lines 29 and 30.		00
32	If you owe tax on Line 27, add Lines 27 and 31 - OR - If Line 28 is an overpayment and Line 31 is larger than Line 28, enter the difference. This is the AMOUNT YOU OWE. Attach payment. Check here if credit card payment has been made..... <input type="checkbox"/>		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.		500 00

Direct Deposit Information

Account Type Checking Savings

For domestic direct deposit refunds only. 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 account number

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Please Sign Here	Your Signature	Date
	Spouse's Signature (If a joint return, both must sign)	Date
Preparer's Use Only	Preparer's Signature	Date
	Firm's Name (or Yours if Self-Employed)	Preparer's Phone Number 6146591505

2011 VIRGINIA SCHEDULE OF INCOME

Form 760PY

Page 1

Your Name TEST TEN	Your SSN 400007010
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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 SCHEDULE OF INCOME Form 760PY, Column A — All Filers Must Complete This Schedule —		You (Include Spouse if Filing Status 2)						
		Column A1 Federal Return		Column A2 While VA Resident		Column A3 While NOT VA Resident		
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 SCHEDULE OF INCOME Form 760PY, Column B — Spouse Must Complete This Schedule if claiming Filing Status 4 —		Enter Spouse's Income When Filing Status 4 Is Claimed						
		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 TEST TEN	Your SSN 400007010
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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

			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

PART 3

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 _____
- 2a. If SPOUSE moved into Virginia in 2011, prior state of residence _____
- 2b. If SPOUSE moved out of Virginia in 2011, state moved to _____

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 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	Yes - Provided
Additions to Spouse's FAGI	Yes - Provided
Subtraction from FAGI	Yes - Provided
Deductions from VAGI	Yes - Provided
Credit for Tax Paid to North Carolina	Yes – Provided
Credits on Schedule CR	Yes - Provided
Voluntary Contributions	Yes - Provided
Tax Due	385

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 Virginia Part-Year Resident Income Tax Return
2011
Page 1 Due May 1, 2012

See instructions before completing line items.

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

Dates of VA Residence (mm/dd/yyyy)	
You - From 08012011	You - To 12312011
Spouse - From 08012011	Spouse - To 12312011

YOUR First Name TEST	MI	Your Last Name ELEVEN	Check if deceased <input type="checkbox"/>	Suffix	A Your Social Security Number 400007011
SPOUSE'S First Name (filing status 2 or 4) CASE	MI	Spouse's Last Name ELEVEN	Check if deceased <input type="checkbox"/>	Suffix	B Spouse's Social Security Number 400007014
Present Home Address (Number and Street, or Rural Route) 789 RETIRED WAY			City, Town or Post Office HAMPTON		State VA
Locality Code 650	Your Business Phone Number 8043377011	Your Home Phone Number 8043377011	Spouse's Business Phone Number 8043377011	Preparer's PTIN 701156789	Filing Election 7
			ZIP Code 23669		Code 9999X

FILING STATUS (CHECK ONLY ONE)

(1) **Single** - Use Column A
(Claiming federal Head of Household? YES)

(2) **Married, Filing Joint Return** - Use Column A
(Even if only one had income)

(3) **Married, Filing Separate Returns** - Use
Column A (Enter spouse's SSN above)
Enter spouse's full name on line below

(4) **Married, Filing Separately on this
Combined Return**
Use Column A: You - Column B: Spouse

EXEMPTIONS - Enter the number of exemptions being claimed in the appropriate column. (See Prorated Exemptions Worksheet from Schedule of Income, Part 2.)

	B Spouse Filing Status 4 ONLY	A You and Spouse if Filing Status 2
You/Spouse	1	1
Dependents		
65 or over	1	1
Blind		

FILING INFORMATION

Amended Return - Check if Result of NOL

Overseas on Due Date

Dependent on Another's Return

Qualifying Farmer, Fisherman or Merchant Seaman

I (we) authorize the Department of Taxation to discuss this return with my (our) preparer.

Earned Income Credit Claimed on Federal Return \$00

Combined Social Security for You and Spouse reported as taxable income on Federal Return \$ 31620.00

Staple Forms W-2, W-2G, 1099-R and VK-1 here.

Staple check or money order here.

Complete the Schedule of Income first and be sure to submit it with your Form 760PY.

1	ADJUSTED GROSS INCOME from Sch. of Income, Part 1, Line 7, Column 1 ...			
2	Additions from Schedule 760PY ADJ, Line 3.			
3	Add Lines 1 and 2.			
4	Qualifying age deduction. Complete Age Deduction Worksheet in instructions. Enter Spouse's Age Deduction on Line 4b, Column B when using Filing Status 4 ONLY. Otherwise, claim Your Age Deduction on Line 4a, Column A and Spouse's on Line 4b, Column A.			
5	Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on federal return and attributable to your period of residence in Virginia.			
6	State income tax refund or overpayment credit reported as income on your federal return and received while a Virginia resident. Claim in the same column you reported the income on Line 1.			
7	Income attributable to your period of residence outside Virginia from Schedule of Income, Part 1, Line 9, Column 3.			
8	Subtractions from Schedule 760PY ADJ, Line 7.			
9	Add Lines 4a, 4b, 5, 6, 7 and 8.			
10	Virginia Adjusted Gross Income (VAGI). Subtract Line 9 from Line 3.			

You Birth Date (mm/dd/yyyy)	12/07/1940
Spouse Birth Date (mm/dd/yyyy)	06/18/1940

	B Spouse Filing Status 4 ONLY	A You Include Spouse if Filing Status 2
1	23280	00
2	300	00
3	23580	00
4a		4715
4b	4715	00
5	5576	00
6		7703
7	8504	00
8	1504	00
9	20299	00
10	3281	00

LTD

Your Name TEST ELEVEN	Your SSN 400007011
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Attach a complete copy of your federal tax return and all other required Virginia attachments.		B Spouse Filing Status 4 ONLY	A You Include Spouse if Filing Status 2
11	Itemized Deductions paid while a Virginia resident. See instructions	00	00
12	State and local income taxes on Federal Schedule A and included on Line 11.	00	00
13	Subtract Line 12 from Line 11 if claiming itemized deductions. Otherwise, enter standard deduction from Standard Deductions Worksheet in instructions.	393	2403
14	Prorated exemption amount from Schedule of Income, Part 2, Line 11.	725	725
15	Deductions from Schedule 760PY ADJ, Line 9.	-100	-100
16	Add Lines 13, 14 and 15.	1018	3028
17	Virginia Taxable Income. Subtract Line 16 from Line 10.	2263	20281
18	Tax amount from Tax Table or Tax Rate Schedule.	45	909
19	Total Tax. Add Line 18, Column A and Line 18, Column B.	19	954
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	Combined 2011 Estimated Tax Payments (Include credit from 2010).....	21	00
22	Extension Payment - Enter amount paid on Form 760IP.....	22	00
23	Tax Credit for Low Income Individuals or Virginia Earned Income Credit from Schedule 760PY ADJ, Line 17. ...	23	00
24	Total credit for taxes paid to another state from Schedule OSC.....	24	761
25	Credits from Schedule CR, Section 5, Line 1A. If claiming Political Contribution Credit only, check box. ... <input type="checkbox"/>	25	128
26	Total payments and credits. Add Lines 20a, 20b, 21, 22, 23, 24 and 25.	26	889
27	If Line 19 is larger than Line 26, enter the difference. This is the INCOME TAX YOU OWE. Skip to Line 30	27	65
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 760PY ADJ, Line 24.	30	320
31	Add Lines 29 and 30.	31	320
32	If you owe tax on Line 27, add Lines 27 and 31 - OR - If Line 28 is an overpayment and Line 31 is larger than Line 28, enter the difference. This is the AMOUNT YOU OWE. Attach payment. Check here if credit card payment has been made..... <input type="checkbox"/>	32	385
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

Direct Deposit Information Account Type Checking Savings

For domestic direct deposit refunds only. See instructions.

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Your bank routing transit number Your bank account number

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Please Sign Here	Your Signature	Date
	Spouse's Signature (If a joint return, both must sign)	Date
Preparer's Use Only	Preparer's Signature	Date
	Firm's Name (or Yours if Self-Employed)	Preparer's Phone Number 8043376011

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

Page 1

Your Name TEST ELEVEN	Your SSN 400007011
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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.
- Other additions to adjusted gross income.
 - Fixed date conformity addition. See instructions.
 - 2b - 2c Refer to Form 760PY Instructions for Other Addition Codes.

0	0
---	---
 - | | |
|--|--|
| | |
|--|--|
- 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	300	00
2c	00		00
3	300	300	00

Subtractions from Adjusted Gross Income

- 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.
- 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.
 - Enter **YOUR** disability subtraction on Line 5a, Column A.
 - Enter **SPOUSE'S** disability subtraction on Line 5b, Column B if claiming Filing Status 4 or Line 5b, Column A if claiming Filing Status 2.
- Other subtractions as provided in instructions.
 - Fixed date conformity subtraction.
 - 6b - 6d See Form 760PY instructions for Other Subtraction Codes.

9	9
---	---

5	2
---	---

--	--
- 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
5a			00
5b	00		00
6a	00		00
6b	1450	180	00
6c	54	24	00
6d	00		00
7	1504	204	00

Code 99 Description

Deductions from Virginia Adjusted Gross Income

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

1	1	2
---	---	---

Code 199 Description

1	9	9
---	---	---

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

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

Page 64 **Avoid delays** - If completed, attach Schedule 760PY ADJ to Form 760PY

2011 Virginia Schedule 760PY ADJ

Page 2

Your Name TEST ELEVEN	Your SSN 400007011
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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.

Family VAGI	Name	Social Security Number (SSN)	Guideline Income
	You	- -	00
	Spouse	- -	00
	a. Dependent	- -	00
	b. Dependent	- -	00
10	Total Family Guideline Income (Be sure to include information from attached schedule, if applicable)	10	00
11	Enter the total number of exemptions reported in the table above and on any attached schedule. Based on this total, the total Family Guideline Income from Line 11 and the poverty guidelines in the instructions, determine your eligibility. If you do not qualify for the Tax Credit for Low Income Individuals but claimed an Earned Income Credit on your federal return, go to Line 14.	11	
12	If you qualify, enter the number of personal exemptions reported on your Form 760PY.	12	
13	Multiply Line 12 by \$300. Enter the result on Line 13 and proceed to Line 14. If you do not qualify for the tax credit but claimed an Earned Income Credit on your federal return, enter \$0 and proceed to Line 14.	13	00
14	Enter the amount of Earned Income Credit claimed on your federal return. If you did not claim an Earned Income Credit on your federal return, enter \$0. If you are married filing separately, see the instructions.	14	00
15	Multiply Line 14 by 20% (.20).	15	00
16	Enter the greater of Line 13 or Line 15.	16	00
17	Compare the amount on Line 16 above to the amount of tax on Form 760PY, Line 19. Enter the lesser of the two amounts here and on Form 760PY, Line 23. This is your credit amount.	17	00

Adjustments and Voluntary Contributions

18	Addition to tax. Check if addition came from: <input type="checkbox"/> Form 760C <input type="checkbox"/> Form 760F.	18		00
19	Penalty. <input type="checkbox"/> Late Filing Penalty <input type="checkbox"/> Extension Penalty	19		00
20	Interest (interest accrued on the tax you owe).	20		00
21	Consumer's Use Tax.	21		00
22	Voluntary Contributions. Enter the code for the contribution(s) and the contribution amount(s) in boxes 22a - 22c. If contributing to more than 3 voluntary contributions, see Form 760PY instructions for Voluntary Contribution Codes.	22a		00
		22b		00
		22c		00
23	If contributing to a School Foundation, or a Library Foundation enter the code for the foundation(s) and the contribution amount(s) in boxes 23a - 23c. If contributing to more than 3 school or library foundations, see Form 760PY instructions for Voluntary Contribution Codes.	23a	9 9 9 9 9 9	320
		23b		00
		23c		00
24	Total Adjustments (add Lines 18 - 23c). Enter here and on Form 760PY, Line 30.	24	320	00

2011 VIRGINIA SCHEDULE OF INCOME

Form 760PY

Page 1

Your Name TEST ELEVEN	Your SSN 400007011
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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 SCHEDULE OF INCOME Form 760PY, Column A — All Filers Must Complete This Schedule —		You (Include Spouse if Filing Status 2)						
		Column A1 Federal Return		Column A2 While VA Resident		Column A3 While NOT VA Resident		
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 SCHEDULE OF INCOME Form 760PY, Column B — Spouse Must Complete This Schedule if claiming Filing Status 4 —		Enter Spouse's Income When Filing Status 4 Is Claimed						
		Column B1 Federal Return		Column B2 While VA Resident		Column B3 While NOT VA Resident		
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.

Submit completed Schedule of Income with Form 760PY to avoid delays.

2011 VIRGINIA SCHEDULE OF INCOME

Form 760PY

Page 2

Your Name TEST ELEVEN	Your SSN 400007011
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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

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

PART 3

Moving Information

- 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 _____
- 2a. If SPOUSE moved into Virginia in 2011, prior state of residence NC
- 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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SECTION 1 – NONREFUNDABLE CREDITS

PART 1 – MAXIMUM NONREFUNDABLE CREDITS

A 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 Tax Paid to Another State. The maximum nonrefundable credits allowable on Section 2, Line 1A of Schedule CR may not exceed this amount. 1A

PART 2 – ENTERPRISE ZONE ACT CREDIT

A Credit allowable this year from Form 301 (attach Form 301).....2A

PART 3 – NEIGHBORHOOD ASSISTANCE ACT CREDIT

A Authorized amount of Neighborhood Assistance Act Credit.....A _____

B Carryover credit from prior year(s) B _____

C 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) E _____

PART 4 – RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT

A Enter 10% of qualifying recyclable equipment cost A _____

B Carryover credit from prior year(s) [attach computation].....B _____

C 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

A Enter 25% of qualifying property cost or \$4,000, whichever is lessA _____

B Carryover credit from prior year(s) [attach computation]..... B _____

C 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

A Enter 25% of current qualifying equipment cost or \$3,750, whichever is lessA _____

B Carryover credit from prior year(s) [attach computation]B _____

C 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

A ExpiredA ~~_____~~

B Carryover credit from prior year(s) B _____

C Add Lines A and B.....C _____

D Credit allowable this year: Line C or balance of maximum credit

available, whichever is less7D

E Carryover credit to next year: Line C less Line 7D (applicable only if within 5 year carryover period)..... E _____

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PART 8 – CLEAN-FUEL VEHICLE AND VEHICLE EMISSIONS TESTING EQUIPMENT

Clean-fuel vehicle and qualified electric vehicle credit

- A Qualifying Electric Vehicle - Enter 10% of the cost used to compute the credit under IRC § 30 for qualified electric vehicles..... A _____
- B Carryover credit from prior year(s) [attach computation] B _____
- C Add Lines A and B C _____
- D **Credit allowable this year:** Line C or balance of maximum credit available, whichever is less 8D
- 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 _____
- H Add Lines F and G H _____
- I 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

- A **Credit amount authorized by the Department of Taxation (include all expansions)**..... A _____
- B Carryover credit from prior year(s) [include all expansions] B _____
- C 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) E _____

PART 10 – FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT

- A Qualifying taxable income on which the tax in the foreign country is based (See instructions) A _____
- B Virginia taxable income (See instructions) B _____
- C Qualifying tax paid to the foreign country.
Enter name of country: _____ C _____
- D Virginia income tax (See instructions)..... D _____
- 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%..... E _____
- 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..... 10G

PART 11 – HISTORIC REHABILITATION TAX CREDIT

- A Enter the amount of eligible expenses A _____
- B Multiply the amount on Line A by 25% B _____
- C Carryover credit from prior year(s) C _____
- D Add Lines B and C..... D _____
- 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.

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PART 12 – DAY-CARE FACILITY INVESTMENT TAX CREDIT

- A Authorized credit amount in the current yearA _____
- B Carryover credit from prior year(s) B _____
- C 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 12D
- 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

- A Expired.....A ~~_____~~
- B Carryover credit from prior year(s)B _____
- C 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 less13D
- E Carryover credit to next year: Line C less Line 13D (5 year carryover period)E _____

PART 14 – RESERVED FOR FUTURE USE

PART 15 – QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT

- | | Spouse | You |
|---|--------|-----------------|
| A Credit amount authorized by the Virginia Department of Taxation..... | _____ | _____ |
| B Carryover credit from prior year(s) | _____ | _____ |
| C 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

- E **Credit allowable this year:** Enter the amount on Line C, SPOUSE column 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 16 – WORKER RETRAINING TAX CREDIT

- A Enter amount of Worker Retraining Tax Credit authorized by the Virginia Department of Taxation..... A _____
- B Carryover credit from prior year(s) B _____
- C 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 less16D
- E Carryover credit to next year: Line C less Line 16D (3 year carryover period) E _____

PART 17 – WASTE MOTOR OIL BURNING EQUIPMENT CREDIT

- A Enter 50% of the purchase price paid during the taxable year for equipment used exclusively for burning waste motor oil at your facilityA _____
- B **Credit allowable this year:** Enter the amount from Line A up to \$5,000 not to exceed balance of maximum credit available.....17B

See instructions for required attachments.

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PART 18 – CREDIT FOR PURCHASE OF LONG-TERM CARE INSURANCE

Months Covered

Enter the date policy was issued to you. Issue date must be 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

A 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 months of coverage. If the policy was purchased on or after 1/01/11, skip to line E A _____

B Multiply Line A by 15% (.15). B _____

C 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 _____

H Enter carryover from prior year(s) [attach computation] H _____

I 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..... A _____

B Carryover credit from prior year(s) B _____

C Add Lines A and B..... C _____

D Enter the total credit transferred to others in the current year D _____

E Subtract Line D from Line C E _____

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 20 – LIVABLE HOME TAX CREDIT (formerly Home Accessibility Credit)

A Enter the amount of the Livable Home Tax Credit authorized by the Department of Housing and Community Development..... A _____

B Carryover credit from prior year(s) B _____

C 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

E Carryover credit to next year: Line C less Line 20D (7 year carryover period) E _____

PART 21 – RIPARIAN WATERWAY BUFFER TAX CREDIT

A Enter the amount of Riparian Waterway Buffer Tax Credit authorized by the Virginia Department of Forestry A _____

B Carryover credit from prior year(s) B _____

C 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

E Carryover credit to next year: Line C less Line 21D (5 year carryover period) E _____

See instructions for required attachments.

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PART 22 – LAND PRESERVATION TAX CREDIT

	Spouse	You
A		
B		
C		
D		
E		
F		
<p>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</p> <p style="text-align: center;">Be sure to claim the proper credit on the total lines</p>		
G		
<p>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</p>		
H		
<p>Carryover credit to next year: Line E less Line 22F and/or Line 22G.....</p>		

PART 23 – COMMUNITY OF OPPORTUNITY TAX CREDIT

A		
B		
C		
D		
E		

PART 24 – GREEN JOBS CREATION TAX CREDIT

A		
B		
C		
D		
E		

PART 25 – POLITICAL CONTRIBUTIONS CREDIT

A		
B		

PART 26 – FARM WINERIES AND VINEYARDS TAX CREDIT

A		
		20
B		20
C		20
D		
E		

See instructions for required attachments.

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PART 27 – INTERNATIONAL TRADE FACILITY TAX CREDIT

A	Enter the total eligible credit amount authorized by the Department of Taxation	A	<u>20</u>	
B	Carryover credit from prior year(s)	B	20	
C	Add Lines A and B	C	<u>20</u>	
D	Enter 50% of tax per return	D	<u>477</u>	
E	Maximum International Trade Facility Tax Credit Line C or Line D, whichever is less	E	<u>20</u>	
F	Credit allowable this year: Enter the amount from Line E or the balance of maximum credit available, whichever is less	27F		20
G	Carryover credit to next year: Line E less Line 27F (10 year carryover period)	G	<u> </u>	

PART 28 – PORT VOLUME INCREASE TAX CREDIT

A	Enter the total eligible credit amount authorized by the Virginia Port Authority	A	<u>40</u>	
B	Carryover credit from prior year(s)	B	40	
C	Add Lines A and B	C	<u>40</u>	
D	Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is less	28D		40
E	Carryover credit to next year: Line C less Line 28D (5 year carryover period)	E	<u> </u>	

PART 29 – BARGE AND RAIL USAGE TAX CREDIT

A	Enter the total eligible credit amount authorized by the Department of Taxation	A	<u>20</u>	
B	Carryover credit from prior year(s)	B	20	
C	Add Lines A and B	C	<u>20</u>	
D	Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is less	29D		20
E	Carryover credit to next year: Line C less Line 29D (5 year carryover period)	E	<u> </u>	

PART 30 – RESEARCH AND DEVELOPMENT EXPENSES TAX CREDIT

A	Enter the total eligible credit amount authorized by the Department of Taxation	A	<u>28</u>	
B	Reserved for future use			
C	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		28

SECTION 2 – NON-REFUNDABLE CREDITS

PART 1 – TOTAL NON-REFUNDABLE CREDITS

A	Add Lines 2A, 3D, 4F, 5D, 6D, 7D, 8D, 8I, 9D, 10G, 11E, 12D, 13D, 15D, 15E, 16D, 17B, 18J, 19F, 20D, 21D, 22F, 22G, 23D, 24D, 25B, 26D, 27F, 28D, 29D and 30D. If you have claimed more than the maximum allowed nonrefundable credits, see instructions.	1A		128
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SECTION 3 – REFUNDABLE CREDITS

**PART 1 – COAL EMPLOYMENT AND PRODUCTION INCENTIVE and
COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDITS**

- A 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and
Production Incentive Tax Credits from Line 2 of your 2011 Schedule 306B 1A
- B Full credit: Enter amount from your 2011 Form 306, Line 12 1B
- C 85% Credit: Enter amount from your 2011 Form 306, Line 13 1C
- D Total Coal Related Tax Credits allowable this year: Add Lines B and C 1D
- 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 1E

PART 2 – MOTION PICTURE PRODUCTION TAX CREDIT

- A Enter amount of credit authorized by the Virginia Film Office (VFO).....2A

PART 3 – AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT

- A Enter amount of credit authorized by the Department of Conservation and Recreation3A
- B Carryover of 2010 nonrefundable Agricultural Best Management Practices Tax Credit3B

PART 4 – RESEARCH AND DEVELOPMENT EXPENSES TAX CREDIT

- A 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

- A Add Section 3, Part 1 - Line 1D, Part 2- Line 2A, Part 3 - Line 3A & Line 3B and Part 4 - Line 4A 1A

SECTION 5 – TOTAL CURRENT YEAR CREDITS

PART 1 - 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..... 1A

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Overflow Statement

Deductions

000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
Total			00000000000.

Deductions -- PY Status 4 Col B ONLY

000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
000	00000000000.	000	00000000000.
Total			00000000000.

Subtractions

00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
Total			00000000000.

Subtractions -- PY Status 4 Col B ONLY

00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
Total			00000000000.

Additions

10	50	11	50
12	50	13	50
14	50	99	50
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
Total			300

Contributions from Refund

00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
Total			00000000000.

Additions- PY Status 4 Col B ONLY

10	50	11	50
12	50	13	50
14	50	99	50
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
Total			300

Contributions from Refund or Tax Payment

00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
00	00000000000.	00	00000000000.
Total			00000000000.

Public School/Library Foundations

059002	10	530001	5	610001	10	087001	10
113001	10	027001	5	065001	10	670001	10
790001	10	036001	5	620001	10	093001	10
205901	10	037001	5	069001	10	101001	5
207501	10	003001	5	073001	10	103001	5
210301	10	550002	5	075001	10	678001	5
217302	10	550001	5	081001	10	107001	5
009001	10	041001	5	083001	10		
015001	10	043001	5	650001	10		
019001	10	590001	5	085001	10		
023001	5	057001	5	660001	10	Total	320

2011 Virginia Schedule OSC/CG

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Credit Computation State 1

Claiming border state		X	6. Identify the state and ATTACH a copy of the other state's return	NC	
1. Filing Status claimed on the other state's return		2			
2. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint		1	7. Virginia income tax		909
3. Qualifying taxable income on which other state's tax is based	12660		8. Income percentage	100.0	
			9. Multiply Line 7 by Line 8 for 760/ 760PY, Line 5 by Line 8 for 763		909
4. Virginia taxable income	20281				
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

Credit Computation State 2

11. Filing Status claimed on the other state's return			16. Identify the state and ATTACH a copy of the other state's return		
12. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint					
13. Qualifying taxable income on which other state's tax is based			17. Virginia income tax		
			18. Income percentage		
14. Virginia taxable income			19. Multiply Line 17 by Line 18 for 760/ 760PY, Line 15 by Line 18 for 763		
15. Qualifying tax liability owed to the other state			20. Credit. Enter lesser of Line 15 or 19 for 760/760PY, Line 17 or 19 for 763		

Credit Computation State 3

21. 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					
23. Qualifying taxable income on which other state's tax is based			27. Virginia income tax		
			28. Income percentage		
24. Virginia taxable income			29. Multiply Line 27 by Line 28 for 760/ 760PY, Line 25 by Line 28 for 763		
25. Qualifying tax liability owed to the other state			30. Credit. Enter lesser of Line 25 or 29 for 760/760PY, Line 27 or 29 for 763		
			31. Total Credit		761

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	Test Twelve
VA Taxpayer SSN	400-00-7012
VA Spouse Name	Case Twelve
VA Spouse SSN	400-00-7022
Address	123 Front St Harrisonburg, VA 22801
Filing Status	Married Filing Jointly
FAGI	48000
	4000 – Taxpayer Disability Income reported as Wages
	4000 – Spouse Disability Income reported as Wages
	40000 – Pension and other Income
Subtractions from FAGI	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

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

**Form
760PY
Page 1**

**2011
Virginia Part-Year Resident Income Tax Return
Due May 1, 2012**

See instructions before completing line items.

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

Dates of VA Residence (mm/dd/yyyy)	
You - From 01012011	You - To 02012011
Spouse - From 01012011	Spouse - To 02012011

YOUR First Name TEST	MI	Your Last Name TWELVE	Check if deceased <input type="checkbox"/>	Suffix	A Your Social Security Number 400007012
SPOUSE'S First Name (filing status 2 or 4) CASE	MI	Spouse's Last Name TWELVE	Check if deceased <input type="checkbox"/>	Suffix	B Spouse's Social Security Number 400007022
Present Home Address (Number and Street, or Rural Route) 123 FRONT ST			City, Town or Post Office HARRISONBURG		State VA
ZIP Code 660			Your Business Phone Number 8043377011		Your Home Phone Number 8043377010
Spouse's Business Phone Number 8043371001		Preparer's PTIN 171056789		Filing Election 7	Code 9999X

FILING STATUS (CHECK ONLY ONE)

(1) **Single** - Use Column A
(Claiming federal Head of Household? YES)

(2) **Married, Filing Joint Return** - Use Column A
(Even if only one had income)

(3) **Married, Filing Separate Returns** - Use
Column A (Enter spouse's SSN above)
Enter spouse's full name on line below

(4) **Married, Filing Separately on this
Combined Return**
Use Column A: You - Column B: Spouse

EXEMPTIONS - Enter the number of exemptions being claimed in the appropriate column. (See Prorated Exemptions Worksheet from Schedule of Income, Part 2.)

	B Spouse Filing Status 4 ONLY	A You and Spouse if Filing Status 2
You/Spouse		2
Dependents		
65 or over		
Blind		

FILING INFORMATION

Amended Return - Check if Result of NOL

Overseas on Due Date

Dependent on Another's Return

Qualifying Farmer, Fisherman or Merchant Seaman

I (we) authorize the Department of Taxation to discuss this return with my (our) preparer.

Earned Income Credit Claimed on Federal Return \$00

Combined Social Security for You and Spouse reported as taxable income on Federal Return \$00

Staple Forms W-2, W-2G, 1099-R and VK-1 here.

Staple check or money order here.

Complete the Schedule of Income first and be sure to submit it with your Form 760PY.

1	ADJUSTED GROSS INCOME from Sch. of Income, Part 1, Line 7, Column 1 ...			
2	Additions from Schedule 760PY ADJ, Line 3.			
3	Add Lines 1 and 2.			
4	Qualifying age deduction. Complete Age Deduction Worksheet in instructions. Enter Spouse's Age Deduction on Line 4b, Column B when using Filing Status 4 ONLY. Otherwise, claim Your Age Deduction on Line 4a, Column A and Spouse's on Line 4b, Column A.			
4a	You Birth Date (mm/dd/yyyy) / /			00
4b	Spouse Birth Date (mm/dd/yyyy) / /			00
5	Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on federal return and attributable to your period of residence in Virginia.			00
6	State income tax refund or overpayment credit reported as income on your federal return and received while a Virginia resident. Claim in the same column you reported the income on Line 1.			00
7	Income attributable to your period of residence outside Virginia from Schedule of Income, Part 1, Line 9, Column 3.			00
8	Subtractions from Schedule 760PY ADJ, Line 7.			00
9	Add Lines 4a, 4b, 5, 6, 7 and 8.			00
10	Virginia Adjusted Gross Income (VAGI). Subtract Line 9 from Line 3.			00

	B Spouse Filing Status 4 ONLY	A You Include Spouse if Filing Status 2
1	00	48000 00
2	00	00
3	00	48000 00
4a		00
4b	00	00
5	00	00
6	00	00
7	00	20000 00
8	00	8000 00
9	00	28000 00
10	00	20000 00

LTD

Your Name TEST TWELVE	Your SSN 400007012
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Attach a complete copy of your federal tax return and all other required Virginia attachments.		B Spouse Filing Status 4 ONLY	A You Include Spouse if Filing Status 2
11	Itemized Deductions paid while a Virginia resident. See instructions	00	00
12	State and local income taxes on Federal Schedule A and included on Line 11.	00	00
13	Subtract Line 12 from Line 11 if claiming itemized deductions. Otherwise, enter standard deduction from Standard Deductions Worksheet in instructions.	00	00
14	Prorated exemption amount from Schedule of Income, Part 2, Line 11.	00	00
15	Deductions from Schedule 760PY ADJ, Line 9.	00	00
16	Add Lines 13, 14 and 15.	00	00
17	Virginia Taxable Income. Subtract Line 16 from Line 10.	00	00
18	Tax amount from Tax Table or Tax Rate Schedule.	00	00
19	Total Tax. Add Line 18, Column A and Line 18, Column B.		0 00
20a	Your Virginia income tax withheld. Attach Forms W-2, W-2G, 1099 and VK-1.....		00
20b	Spouse's Virginia income tax withheld. Attach Forms W-2, W-2G, 1099 and VK-1		00
21	Combined 2011 Estimated Tax Payments (Include credit from 2010).....		00
22	Extension Payment - Enter amount paid on Form 760IP.....		00
23	Tax Credit for Low Income Individuals or Virginia Earned Income Credit from Schedule 760PY ADJ, Line 17. ..		00
24	Total credit for taxes paid to another state from Schedule OSC.....		00
25	Credits from Schedule CR, Section 5, Line 1A. If claiming Political Contribution Credit only, check box. ... <input type="checkbox"/>		100 00
26	Total payments and credits. Add Lines 20a, 20b, 21, 22, 23, 24 and 25.		00
27	If Line 19 is larger than Line 26, enter the difference. This is the INCOME TAX YOU OWE. Skip to Line 30		00
28	If Line 26 is larger than Line 19, enter the difference. This is the OVERPAYMENT AMOUNT.		100 00
29	Amount of overpayment on Line 28 to be CREDITED TO 2012 ESTIMATED INCOME TAX.		00
30	Adjustments and Voluntary Contributions from attached Schedule 760PY ADJ, Line 24.		00
31	Add Lines 29 and 30.		00
32	If you owe tax on Line 27, add Lines 27 and 31 - OR - If Line 28 is an overpayment and Line 31 is larger than Line 28, enter the difference. This is the AMOUNT YOU OWE. Attach payment. Check here if credit card payment has been made..... <input type="checkbox"/>		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.		100 00

Direct Deposit Information

For domestic direct deposit refunds only. See instructions.

Account Type Checking Savings

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 account number

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Please Sign Here	Your Signature	Date
	Spouse's Signature (If a joint return, both must sign)	Date
Preparer's Use Only	Preparer's Signature	Date
	Firm's Name (or Yours if Self-Employed)	Preparer's Phone Number 6146591505

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

Page 1

Your Name TEST TWELVE	Your SSN 400007012
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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.
- Other additions to adjusted gross income.
 - Fixed date conformity addition. See instructions.
 - 2b - 2c Refer to Form 760PY Instructions for Other Addition Codes.

--	--
 - 2c

--	--
- 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	00		00
2c	00		00
3	00		00

Subtractions from Adjusted Gross Income

- 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.
- 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.
 - Enter **YOUR** disability subtraction on Line 5a, Column A.
 - Enter **SPOUSE'S** disability subtraction on Line 5b, Column B if claiming Filing Status 4 or Line 5b, Column A if claiming Filing Status 2.
- Other subtractions as provided in instructions.
 - Fixed date conformity subtraction.
 - 6b - 6d See Form 760PY instructions for Other Subtraction Codes.

--	--
 - 6c

--	--
 - 6d

--	--
- 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
5a		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

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

--	--	--	--
 - 8b

--	--	--	--
 - 8c

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

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

Page 80 **Avoid delays** - If completed, attach Schedule 760PY ADJ to Form 760PY

2011 Virginia Schedule 760PY ADJ

Page 2

Your Name TEST TWELVE	Your SSN 400007012
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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.

Family VAGI	Name	Social Security Number (SSN)	Guideline Income
	You	- -	00
	Spouse	- -	00
	a. Dependent	- -	00
	b. Dependent	- -	00
10	Total Family Guideline Income (Be sure to include information from attached schedule, if applicable)	10	00
11	Enter the total number of exemptions reported in the table above and on any attached schedule. Based on this total, the total Family Guideline Income from Line 11 and the poverty guidelines in the instructions, determine your eligibility. If you do not qualify for the Tax Credit for Low Income Individuals but claimed an Earned Income Credit on your federal return, go to Line 14.	11	
12	If you qualify, enter the number of personal exemptions reported on your Form 760PY.	12	
13	Multiply Line 12 by \$300. Enter the result on Line 13 and proceed to Line 14. If you do not qualify for the tax credit but claimed an Earned Income Credit on your federal return, enter \$0 and proceed to Line 14.	13	00
14	Enter the amount of Earned Income Credit claimed on your federal return. If you did not claim an Earned Income Credit on your federal return, enter \$0. If you are married filing separately, see the instructions.	14	00
15	Multiply Line 14 by 20% (.20).	15	00
16	Enter the greater of Line 13 or Line 15.	16	00
17	Compare the amount on Line 16 above to the amount of tax on Form 760PY, Line 19. Enter the lesser of the two amounts here and on Form 760PY, Line 23. This is your credit amount.	17	00

Adjustments and Voluntary Contributions

18	Addition to tax. Check if addition came from: <input type="checkbox"/> Form 760C <input type="checkbox"/> Form 760F.	18	00
19	Penalty. <input type="checkbox"/> Late Filing Penalty <input type="checkbox"/> Extension Penalty	19	00
20	Interest (interest accrued on the tax you owe).	20	00
21	Consumer's Use Tax.	21	00
22	Voluntary Contributions. Enter the code for the contribution(s) and the contribution amount(s) in boxes 22a - 22c. If contributing to more than 3 voluntary contributions, see Form 760PY instructions for Voluntary Contribution Codes.	22a	00
		22b	00
		22c	00
23	If contributing to a School Foundation, or a Library Foundation enter the code for the foundation(s) and the contribution amount(s) in boxes 23a - 23c. If contributing to more than 3 school or library foundations, see Form 760PY instructions for Voluntary Contribution Codes.	23a	00
		23b	00
		23c	00
24	Total Adjustments (add Lines 18 - 23c). Enter here and on Form 760PY, Line 30.	24	00

2011 VIRGINIA SCHEDULE OF INCOME

Form 760PY

Page 1

Your Name TEST TWELVE	Your SSN 400007012
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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 SCHEDULE OF INCOME Form 760PY, Column A — All Filers Must Complete This Schedule —		You (Include Spouse if Filing Status 2)						
		Column A1 Federal Return		Column A2 While VA Resident		Column A3 While NOT VA Resident		
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 SCHEDULE OF INCOME Form 760PY, Column B — Spouse Must Complete This Schedule if claiming Filing Status 4 —		Enter Spouse's Income When Filing Status 4 Is Claimed						
		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 TEST TWELVE	Your SSN 400007012
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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

			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

PART 3

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 _____
- 2b. If SPOUSE moved out of Virginia in 2011, state moved to _____ CA _____

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.	C	Second Schedule Info.	C
2. Gross Receipts or Sales	23000		20500	
3. Depreciation/ Expense Deduction				
4. Business Activity Code	722410		722410	
5. Business Locality Code	760		760	
6. Car and truck expenses	3000		500	
7. Inventory at end of year				
8. Number of miles you used your vehicle for: Business	30000		25000	
9. Number of miles you used your vehicle for: Commuting	10000		5000	
10. Number of miles you used your vehicle for: Other	2000		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

2011 Schedule CR/CG

CREDIT COMPUTATION SCHEDULE - Attach this to your return.

See instructions for required attachments.

400007012

SECTION 1 – NONREFUNDABLE CREDITS

PART 1 – MAXIMUM NONREFUNDABLE CREDITS

A 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 Tax Paid to Another State. The maximum nonrefundable credits allowable on Section 2, Line 1A of Schedule CR may not exceed this amount. 1A

0

PART 2 – ENTERPRISE ZONE ACT CREDIT

A Credit allowable this year from Form 301 (attach Form 301).....2A

PART 3 – NEIGHBORHOOD ASSISTANCE ACT CREDIT

A Authorized amount of Neighborhood Assistance Act Credit.....A _____

B Carryover credit from prior year(s) B _____

C 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) E _____

PART 4 – RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT

A Enter 10% of qualifying recyclable equipment cost A _____

B Carryover credit from prior year(s) [attach computation].....B _____

C 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

A Enter 25% of qualifying property cost or \$4,000, whichever is lessA _____

B Carryover credit from prior year(s) [attach computation]..... B _____

C 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

A Enter 25% of current qualifying equipment cost or \$3,750, whichever is lessA _____

B Carryover credit from prior year(s) [attach computation]B _____

C 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

A ExpiredA ~~_____~~

B Carryover credit from prior year(s) B _____

C Add Lines A and B.....C _____

D Credit allowable this year: Line C or balance of maximum credit

available, whichever is less7D

E Carryover credit to next year: Line C less Line 7D (applicable only if within 5 year carryover period)..... E _____

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PART 8 – CLEAN-FUEL VEHICLE AND VEHICLE EMISSIONS TESTING EQUIPMENT

Clean-fuel vehicle and qualified electric vehicle credit

- A Qualifying Electric Vehicle - Enter 10% of the cost used to compute the credit under IRC § 30 for qualified electric vehicles..... A _____
- B Carryover credit from prior year(s) [attach computation] B _____
- C Add Lines A and B C _____
- D **Credit allowable this year:** Line C or balance of maximum credit available, whichever is less 8D
- 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 _____
- H Add Lines F and G H _____
- I 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

- A **Credit amount authorized by the Department of Taxation (include all expansions)**..... A _____
- B Carryover credit from prior year(s) [include all expansions] B _____
- C 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) E _____

PART 10 – FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT

- A Qualifying taxable income on which the tax in the foreign country is based (See instructions) A _____
- B Virginia taxable income (See instructions) B _____
- C Qualifying tax paid to the foreign country.
Enter name of country: _____ C _____
- D Virginia income tax (See instructions)..... D _____
- 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%..... E _____
- 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..... 10G

PART 11 – HISTORIC REHABILITATION TAX CREDIT

- A Enter the amount of eligible expenses A _____
- B Multiply the amount on Line A by 25% B _____
- C Carryover credit from prior year(s) C _____
- D Add Lines B and C..... D _____
- 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.

400007012

PART 12 – DAY-CARE FACILITY INVESTMENT TAX CREDIT

- A Authorized credit amount in the current yearA _____
- B Carryover credit from prior year(s) B _____
- C 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 12D
- 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

- A Expired.....A ~~_____~~
- B Carryover credit from prior year(s)B _____
- C 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 less13D
- E Carryover credit to next year: Line C less Line 13D (5 year carryover period)E _____

PART 14 – RESERVED FOR FUTURE USE

PART 15 – QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT

- | | Spouse | You |
|---|--------|-----------------|
| A Credit amount authorized by the Virginia Department of Taxation..... | _____ | _____ |
| B Carryover credit from prior year(s) | _____ | _____ |
| C 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

- E **Credit allowable this year:** Enter the amount on Line C, SPOUSE column 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 16 – WORKER RETRAINING TAX CREDIT

- A Enter amount of Worker Retraining Tax Credit authorized by the Virginia Department of Taxation..... A _____
- B Carryover credit from prior year(s) B _____
- C 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 less16D
- E Carryover credit to next year: Line C less Line 16D (3 year carryover period) E _____

PART 17 – WASTE MOTOR OIL BURNING EQUIPMENT CREDIT

- A Enter 50% of the purchase price paid during the taxable year for equipment used exclusively for burning waste motor oil at your facilityA _____
- B **Credit allowable this year:** Enter the amount from Line A up to \$5,000 not to exceed balance of maximum credit available.....17B

See instructions for required attachments.

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PART 18 – CREDIT FOR PURCHASE OF LONG-TERM CARE INSURANCE

Months Covered

Enter the date policy was issued to you. Issue date must be 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

A 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 months of coverage. If the policy was purchased on or after 1/01/11, skip to line E A _____

B Multiply Line A by 15% (.15). B _____

C 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 _____

H Enter carryover from prior year(s) [attach computation] H _____

I 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..... A _____

B Carryover credit from prior year(s) B _____

C Add Lines A and B..... C _____

D Enter the total credit transferred to others in the current year D _____

E Subtract Line D from Line C E _____

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 20 – LIVABLE HOME TAX CREDIT (formerly Home Accessibility Credit)

A Enter the amount of the Livable Home Tax Credit authorized by the Department of Housing and Community Development..... A _____

B Carryover credit from prior year(s) B _____

C 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

E Carryover credit to next year: Line C less Line 20D (7 year carryover period) E _____

PART 21 – RIPARIAN WATERWAY BUFFER TAX CREDIT

A Enter the amount of Riparian Waterway Buffer Tax Credit authorized by the Virginia Department of Forestry A _____

B Carryover credit from prior year(s) B _____

C 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

E Carryover credit to next year: Line C less Line 21D (5 year carryover period) E _____

See instructions for required attachments.

400007012

PART 22 – LAND PRESERVATION TAX CREDIT

	Spouse	You
A		
B		
C		
D		
E		
F		
<p>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</p> <p style="text-align: center;">Be sure to claim the proper credit on the total lines</p>		
G		
<p>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</p>		
H		
<p>Carryover credit to next year: Line E less Line 22F and/or Line 22G.....</p>		

PART 23 – COMMUNITY OF OPPORTUNITY TAX CREDIT

A		
B		
C		
D		
E		

PART 24 – GREEN JOBS CREATION TAX CREDIT

A		
B		
C		
D		
E		

PART 25 – POLITICAL CONTRIBUTIONS CREDIT

A		
B		

PART 26 – FARM WINERIES AND VINEYARDS TAX CREDIT

A		
B		
C		
D		
E		

See instructions for required attachments.

400007012



PART 27 – INTERNATIONAL TRADE FACILITY TAX CREDIT

- A Enter the total eligible credit amount authorized by the Department of Taxation A ~~_____~~
- B Carryover credit from prior year(s) B ~~_____~~
- C 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 _____

PART 28 – PORT VOLUME INCREASE TAX CREDIT

- A Enter the total eligible credit amount authorized by the Virginia Port Authority A ~~_____~~
- B Carryover credit from prior year(s) B ~~_____~~
- C 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 28D
- E Carryover credit to next year: Line C less Line 28D (5 year carryover period) E _____

PART 29 – BARGE AND RAIL USAGE TAX CREDIT

- A Enter the total eligible credit amount authorized by the Department of Taxation A ~~_____~~
- B Carryover credit from prior year(s) B ~~_____~~
- C 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 CREDIT

- A Enter the total eligible credit amount authorized by the Department of Taxation A _____
- B Reserved for future use
- C 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

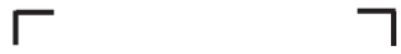
SECTION 2 – NON-REFUNDABLE CREDITS

PART 1 – TOTAL NON-REFUNDABLE CREDITS

- A Add Lines 2A, 3D, 4F, 5D, 6D, 7D, 8D, 8I, 9D, 10G, 11E, 12D, 13D, 15D, 15E, 16D, 17B, 18J, 19F, 20D, 21D, 22F, 22G, 23D, 24D, 25B, 26D, 27F, 28D, 29D and 30D. If you have claimed more than the maximum allowed nonrefundable credits, see instructions. 1A



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SECTION 3 – REFUNDABLE CREDITS

**PART 1 – COAL EMPLOYMENT AND PRODUCTION INCENTIVE and
 COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDITS**

- A 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and
 Production Incentive Tax Credits from Line 2 of your 2011 Schedule 306B 1A
- B Full credit: Enter amount from your 2011 Form 306, Line 12 1B
- C 85% Credit: Enter amount from your 2011 Form 306, Line 13 1C
- D Total Coal Related Tax Credits allowable this year: Add Lines B and C 1D
- 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 1E

PART 2 – MOTION PICTURE PRODUCTION TAX CREDIT

- A Enter amount of credit authorized by the Virginia Film Office (VFO).....2A 25

PART 3 – AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT

- A Enter amount of credit authorized by the Department of Conservation and Recreation3A 25
- B Carryover of 2010 nonrefundable Agricultural Best Management Practices Tax Credit3B 25

PART 4 – RESEARCH AND DEVELOPMENT EXPENSES TAX CREDIT

- A Enter amount of Research and Development Expenses Tax Credit authorized by the Department of Taxation.....4A 25

SECTION 4 – TOTAL REFUNDABLE CREDITS

PART 1 - TOTAL REFUNDABLE CREDITS

- A Add Section 3, Part 1 - Line 1D, Part 2- Line 2A, Part 3 - Line 3A & Line 3B and Part 4 - Line 4A 1A 100

SECTION 5 – TOTAL CURRENT YEAR CREDITS

PART 1 - 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..... 1A 100

