

**2014 Virginia
Form 500T**

**TELECOMMUNICATIONS COMPANIES
MINIMUM TAX**



Name as shown on the Virginia return	FEIN
Calendar year during which gross receipts were earned 20 ___ ___	

PART I TAX CREDITS

1. Corporate Income Tax Liability (From Form 500, Line 9)	1.		.00
2. CREDITS			
(A) Neighborhood Assistance Act Credit	(A)		.00
(B) Enterprise Zone Act Credit	(B)		.00
(C) Conservation Tillage Equipment Credit	(C)		.00
(D) Biodiesel and Green Diesel Fuels Tax Credit	(D)		.00
(E) Precision Fertilizer and Pesticide Application Equipment Credit	(E)		.00
(F) Recyclable Materials Processing Equipment Credit	(F)		.00
(G) Rent Reduction Program Credit	(G)		.00
(H) Clean-Fuel Vehicle Credit	(H)		.00
(I) Vehicle Emissions Testing Equipment Credit	(I)		.00
(J) Major Business Facility Job Tax Credit	(J)		.00
(K) Clean-Fuel Vehicle Job Creation Tax Credit	(K)		.00
(L) Historic Rehabilitation Tax Credit	(L)		.00
(M) Day-Care Facility Investment Tax Credit	(M)		.00
(N) Low-Income Housing Credit	(N)		.00
(O) Agricultural Best Management Practices Credit	(O)		.00
(P) Worker Retraining Credit	(P)		.00
(Q) Waste Motor Oil Burning Equipment Credit	(Q)		.00
(R) Riparian Waterway Buffer Credit	(R)		.00
(S) Land Preservation Tax Credit	(S)		.00
(T) Virginia Coal Employment and Production Incentive Tax Credit	(T)		.00
(U) Community of Opportunity Tax Credit	(U)		.00
(V) Green Job Creation Tax Credit	(V)		.00
(W) Farm Wineries and Vineyards Tax Credit	(W)		.00
(X) International Trade Facility Tax Credit	(X)		.00
(Y) Port Volume Increase Tax Credit	(Y)		.00
(Z) Barge and Rail Usage Tax Credit	(Z)		.00
(AA) Livable Home Tax Credit	(AA)		.00
(BB) Nonrefundable Research and Development Expenses Tax Credit	(BB)		.00
(CC) Telework Expenses Tax Credit	(CC)		.00
(DD) Education Improvement Scholarships Tax Credit	(DD)		.00
(EE) 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from 2014 Schedule 306B, Line 2	(EE)		.00
a Full credit: (Enter the amount from 2014 Form 306, Line 12)	a		.00
b 85% credit: (Enter the amount from 2014 Form 306, Line 13)	b		.00
c Total Coal Related Tax Credits that were allowable this year : (Add Lines (EE) a and (EE) b)	c		.00
d 2014 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2017 return. (Enter the amount from 2014 Form 306, Line 11)	d		.00
(FF) Motion Picture Production Tax Credits	(FF)		.00
(GG) Refundable Research and Development Expenses Tax Credit	(GG)		.00
2. Total Tax Credits [Add Lines (A) through (DD), (EE) c, (FF) and (GG)]	2.		.00
3. Adjusted Corporate Income Tax (Subtract Line 2 from Line 1)	3.		.00



Name as shown on the Virginia return	FEIN
--------------------------------------	------

PART II MINIMUM TAX COMPUTATION

- 4. Gross receipts for the taxable period as certified by the State Corporation Commission 4. _____ .00
 - 5. (A) Minimum tax rate from Minimum Tax Rate Schedule in the instructions 5.(A) _____ %
 - (B) Minimum tax (Line 5(A) times Line 4) 5.(B) _____ .00
- If filing a consolidated or combined return, complete the schedule below, providing a breakdown of the minimum tax for each corporation.
- 6. Adjusted Corporate Income Tax (from Part I, Line 3 above) 6. _____ .00
 - 7. Telecommunications Tax (Greater of Line 5(B) or Line 6). Enter on Page 1 of Form 500 in the Telecommunications Company section and on Line 11 of Form 500. See the instructions concerning the tax amount. 7. _____ .00

PART III NONCORPORATE TELECOMMUNICATIONS COMPANIES

- 8. Minimum tax (Part II, Line 5(B)) 8. _____ .00
 - 9. Adjusted Corporate Income Tax (Part I, Line 3) 9. _____ .00
 - 10. Amount You Owe 10. _____ .00
- (If Line 8 is greater than Line 9, subtract Line 9 from Line 8).
 (If Line 9 is greater than Line 8, enter 0.00). Enter on Page 1 of Form 500 in the Noncorporate Telecommunications Company section and on Line 11 of Form 500.

SCHEDULE OF MINIMUM TAX FOR CONSOLIDATED OR COMBINED FILERS

	FEIN	Name	Minimum Tax
1.			.00
2.			.00
3.			.00
4.			.00
5.			.00
6.			.00
7.			.00
8.			.00
9.			.00
10.			.00