For	m <b>770</b>	2011 Virgini	a Fiduciary	Incon	ne Ta	ax Retur	n 📗				
	er Fiscal Yea	r: From/_/2 month/day/ye	ear / month/day	/		eck here					
	applicable) ne of Estate or		ai monui/day.	yean ,				Locality Cod	e (See Instru	uctions)	
Nam	ne and Title of I	Fiduciary						FEIN of the E	Estate or Tru	ist	
Add	ress of Fiducia	ry (Number and Street)						Check all	that apply	<i>ı</i> :	
Citv.	Town or Post	Office		Sta	te	ZIP Code		🗆 Res	ident or 🗆	] Nonresident	
<b>j</b> ,								Ame	ended Ret	urn	
Du	e May 1,	2012 - Important:	Attach A Compl	ete Cop	y Of T	he Federal	Return	Exe	mpt - Cha	ritable Remainder T	rust
Sc	hedule 1 -	- Computation of	Taxable Income	and Tax	of Fie	duciary					
1.	Federal tax	able income of estate or	trust (from federal Fo	rm 1041)		-					
	- OR - if no	nresident, amount on So	chedule 2, Line 8						1		00
2.	Fiduciary's	share of Virginia modific	ations (Schedule 3, Li	ne 12)		(a) if a net add	dition	2	(a)		00
	[2FA	• 2FS	See Schedu	ule 3 on Pa	age 2]	(b) if a net sub	otraction				00
3.	Virginia tax	able income of fiduciary	Line 1 plus Line 2(a) -	OR - Line	1 minus	s Line 2(b)			•		00
4.	Compute ta	ix on Virginia taxable inc	ome. Use the tax rate	schedule	in the in	structions:			4		00
5.	PAYMENTS	SAND CREDITS: See in	structions								
		income tax withheld							00		
	(b) 2011 Vir	ginia estimated tax payr	nents. Include credit fr	om 2010		(b)			00		
	(c) Extension	on payments made with	Form 770IP			(c)			00		
	(d) Credit fo	or tax paid to another sta	te from Schedule 4, L	ine 7.							
	Attach c	ther state's return				(d)			00		
	(e) Neighbo	orhood Assistance Act Ta	x Credit. Attach certifi	cate		(e) _			00		
	(f) Enterpri	se Zone Act Tax Credit f	rom Form 301, Line 32	2.							
	Attach c	ertificate and Form 301.				(f)			00		
		usiness Facility Job Tax									
		ertification letter							00		
		Rehabilitation Tax Credi							00		
	(i) Low-Inc	ome Housing Tax Credit	. Attach certificate			(i) _			00		
	(j) Barge a	nd Rail Usage Tax Credi	t			(j) _			00		
	(k) Reserve	ed for future use				(k) _					
	(I) Worker	Retraining Tax Credit				(l) _			00		
	(m) Qualifie	d Equity and Subordinate	ed Debt Investments 1	ax Credit.		(m) _			00		
		Coalfield Employment I nia Coal Employment an									
		tive Credits - Schedule		(n)i			-				
	ii) Resei	rved for future use		. (n)ii			_				
	iii)Full ci	redit - From your 2011 F	orm 306, Line 12	(n)iii			-				
	iv)Rese	rved for future use		(n)iv	>						
		ved for future use						> <			
	(o)i) 85% c	redit - From your 2011 F	orm 306, Line 13	(o)i	-		_				
	ii) Reser	ved for future use		. (o)ii			_				
		s Coalfield Employment roduction Incentive Cred							00		
	(p) Reserve	d for future use				(p)		>			
	(q) Land Pr	eservation Tax Credit. At	ttach certificate			(q)			00		
	Total payme	ents and credits Add Line	es 5 (a) through 5 (q).						5		00
6.	BALANCE	DUE If Line 4 is larger th	han Line 5, subtract Li	ne 5 from	Line 4				6		00
7.	OVERPAY	MENT If Line 5 is larger t	han Line 4, subtract L	ine 4 from	Line 5.				7		00
8.	Amount of o	overpayment to be CREI	DITED to 2012 Estima	ited Incom	е Тах				8		00
9.	AMOUNT 1	O BE REFUNDED Sub	tract Line 8 from Line	7					9		00
10.	Coalfield Er	mployment Enhancemer	nt Tax Credit earned in	2011 from	n Form 3	806, Line 11. At	tach Form	306	.10		00
11.	Amount from	m Form 760C or Form 7	60F. Attach Form 760	C or Form	760F				. 11		00
		farming, fishing or being	-	For Loca	al Use			For Off	ice Use	Coding	
		ounts for at least two-thin	ds of the		LTD	\$	00				
	ncome.	770 E 2601047 DEV 05/11				L		1			

## Form 770 (2011), Page 2 NAME & FEIN FROM PAGE 1



Schedule 2 — Virginia Taxable Income	of a Nonresident I			ce Income B. Nondistributable			
1. Income from sources within Virginia		1	00	00			
2. Federal deductions attributable to income from s	ources within Virginia	2	00	00			
3. Net Virginia source income. Subtract Line 2 from	1 Line 1		00	00			
<ol> <li>Virginia source income allocation schedule. When completing Column 4, multiply Line 3A above by the percentage in Column 3 below and enter in Column 4. Enter the amount from Line 3B above in Line 4b, Column 5.</li> </ol>							
Column 1	Column 2 Federal Distributable Net Income 00	Column 3 Percentage %	Column 4 Virginia Source Distributable Net Income 00	Column 5 Virginia Source Nondistributable Net Income			
a. Beneficiaries (Total for all beneficiaries)							
b. Fiduciary	00	%	00	00			
c. Total	00	100%	00	00			
5. Deduction for distributions to beneficiaries. Enter the amount of Line 4a, Column 4, or Line 4	5. Deduction for distributions to beneficiaries. Enter the amount of Line 4a, Column 4, or Line 4a, Column 2, whichever is less						
Line 4b, Column 2, whichever is less, plus Line 4	6. Fiduciary's share of Virginia source income. Sum of Line 4b, Column 4 <u>or</u> Line 4b, Column 2, whichever is less, plus Line 4b Column 5						
7. Exemption from federal Form 1041							
8. Income taxable to fiduciary. Subtract Line 7 from	Line 6. Enter here and c	on Schedule 1, Line	18				
Schedule 3 — Modifications							
PART I — Additions to Federal Taxable Income							
1. Interest on obligations of other states							
2. Income taxes of this state or any other taxing jur							
3. Fixed Date Conformity Additions. See instruction							
4. Other additions to federal taxable income as pro							
5. TOTAL ADDITIONS. Add Lines 1 through 4			5	00			
PART II — Subtractions from Federal Taxable Inco		_					
6. Income (interest, dividends or gains) on obligation							
	7. Any state income tax refund or credit reported as "other income" on federal Form 1041						
8. Fixed Date Conformity Subtractions. See instructions							
	<ul> <li>Other subtractions from federal taxable income as provided in instructions. Attach explanation</li></ul>						
	0. TOTAL SUBTRACTIONS. Add Lines 6 through 9						
11. Net Virginia modifications. Subtract Line 10 from				00			
12. Net Virginia modifications allocated to the fiducia distributable net income				00			
If Line 12 is a net addition, enter on Line 2(a) on	Schedule 1. If Line 12 is	s a net subtraction, e	nter on Line 2(b) on Sched	lule 1.			
Schedule 4 — Computation of the Credi	t for Tax Paid to Ar	nother State (Se	e Instructions)				
1. Taxable income reported on the other state's fide				00			
2. Virginia taxable income. Enter the taxable incom	e from Line 3, Schedule	1		00			
3. Total income tax paid to another state. Enter the	3. Total income tax paid to another state. Enter the name of the other state:						
3. Total income tax paid to another state. Enter the name of the other state:							
5. Allowable percentage for credit. Compute to one	decimal place (e.g., 10.	5%). Maximum: 1009	%				
Resident estate or trust: Divide Line 1 by Line 2.	Nonresident estate or ti	<i>rust:</i> Divide Line 2 by	Line 1 5	%			
6. Resident estate or trust: Multiply Line 5 by Line							
7. Allowable credit. Resident estate or trust: Ente Nonresident estate or trust: E							
Also enter this amount on Line 5(d), Schedule 1			7	00			
· ·							
I declare under the penalties provided by law that this retur knowledge and belief is true, correct and complete. I (we) a							
Signature of Fiduciary or Officer Repres		Date	Daytime Phor				
Please	<u> </u>			,			
Sign Here X			• (	)			
Signature of Preparer Other Than Fiduc	iary	Date	Daytime Phor	ne Number			
X			(	)			
Preparer's Firm's Name (or Yours If Self-employed	) and Address		Firm's SSN or	r FEIN or PTIN			
Use Only							

## Form 770 (2011), Page 3 NAME & FEIN FROM PAGE 1 \_\_\_\_\_



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

Line	Name and Soci of Each	<b>lumn 1</b> ial Security Number Beneficiary y Use Line e)	Column 2 Percentage	<b>Column 3</b> Allocation of Virginia Neighborhood Assistance Act Credit
a.			%	00
b.			%	00
C.			%	00
d.			%	00
e.	Fiduciary		%	00
f.	Total		100 %	00
Line	<b>Column 4</b> Allocation of Enterprise Zone Qualifying Income	<b>Column 5</b> Allocation of Enterprise Zone State Unemployment Tax Credit	Column 6	<b>Column 7</b> Allocation of Enterprise Zone Investment Tax Credit
a.	00	00		00
b.	00	00	Space Reserved for Future Use	00
C.	00	00		00
d.	00	00		00
e.	00	00		00
f.	00	00		00
	Column 8 - Other Allocation of:	Column 9 - Other Allocation of:	Column 10 - Other Allocation of:	Column 11 - Other Allocation of:
Line				
a.	00	00	00	00
b.	00	00	00	00
C.	00	00	00	00
d.	00	00	00	00
e.	00	00	00	00
f.	00	00	00	00