VIRGINIA BANK FRANCHISE TAX

2012

FORM 64, SCHEDULES AND INSTRUCTIONS



Commonwealth of Virginia Department of Taxation Richmond, Virginia 804-786-3182

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References are to the *Code of Virginia*, unless otherwise noted. The laws of Virginia relating to Bank Franchise Tax are covered in Title 58.1, Chapter 12, Sections 58.1-1200 through 58.1-1217.

GENERAL INSTRUCTIONS

Who Must File Form 64

- 1. Every incorporated bank, banking association, savings bank that is a member of the federal reserve system or trust company organized by or under the authority of the laws of the Commonwealth; and
- 2. Every bank or banking association organized by or under the authority of the laws of the United States or any other state, which is doing business or has an office in the Commonwealth, or whose charter designates any place within the Commonwealth as the place of business of its principal office, whether or not such bank or banking association is authorized to transact business as a trust company; and
- 3. Every joint stock land bank or other bank organized under the authority of the laws of the United States upon which the Commonwealth is authorized to impose a tax.

Every Bank (as defined above) as of January 1, 2012, must file a return.

Merging Banks

If any banks merge into the filing bank for the tax year, a schedule should be included showing the U.S. obligations for the individual bank reports of condition filed by the filing bank prior to the merger.

Branch Banks

Each bank must maintain a record of the deposits as of the beginning of the tax year by locality for each of its branches situated in a locality different from its principal office.

Interstate Branch Banks

Legislation enacted by the 1995 General Assembly allows Virginia to "opt-in" to interstate branch banking as authorized by federal legislation. It also amends the definition of "bank" for bank franchise purposes to recognize that an out-of-state bank with a branch in Virginia will be subject to the same tax as Virginia banks.

In the event that a multi-state bank becomes subject to the Virginia Bank Franchise Tax, TAX permits those accepting deposits at branch offices in another state, including the District of Columbia, to apportion net capital based on a deposit oriented methodology similar to that currently specified by the General Assembly for apportionment among Virginia localities. However, for purposes of interstate apportionment, the existing statutory method must be modified to reflect "core" deposits, that is, excluding time certificates of deposit of \$100,000 or more.

Those that do not accept deposits must request permission to use an alternative method of apportionment from the Tax Commissioner. In order to request an alternative method, the bank must:

- file a return using the alternative method of apportioning capital;
- provide a statement of why the statutory method is inapplicable or inequitable as applied to the taxpayer; and
- submit an explanation of the proposed method of apportionment in sufficient detail for the department to make a meaningful review.

Banks in Liquidation

When the affairs of any bank are being finalized under *Va. Code* §§ 6.1-100 and 6.1-102 or under comparable provisions of the National Banking Act, a return of the assets on hand as of January 1 of each year shall be made by those having custody or control of the assets. No tax will be assessed during the period of liquidation. If any surplus remains after payment of all creditors and depositors, the liquidating officers shall ascertain the net capital of the bank just prior to each January 1 during the period of liquidation and pay the appropriate tax before any distribution of surplus. No penalty for late payment will be assessed on such payments.

When to File

On or before March 1 of each tax year. There are no provisions for extension of time.

Where to File

Form 64 and all accompanying schedules (Schedules C - H) must be filed in **DUPLICATE** with the Commissioner of the Revenue for the City or County in which the principal office of the bank or trust company is located. Mailing addresses for the Commissioners of the Revenue are listed in the back. Banks formerly headquartered in Virginia should continue to file with the locality in which its principal office was located. Banks moving into Virginia should file with the locality where the first branch is established. Banks that move into Virginia via the purchase of a Virginia bank should file in a locality of the former Virginia bank's principal office. In addition, the bank must file copies of Schedules C and H with the assessing officer of each locality imposing tax on the filing bank. **No payment should be submitted with Form 64.**

For additional information, call or write to:

Department of Taxation P.O. 715 Richmond, VA 23218-0715 804-786-3182

You can obtain most tax forms at www.tax.virginia.gov. Tenemos servicios disponible en Español.

Assessment of Tax

The Department of Taxation will issue a Notice of Assessment to each bank on or about May 1 of the taxable year.

Payment of Tax

Payment must be made on or before June 1 of the taxable year. Local tax should be paid directly to the Treasurer or designated official of each city, county or incorporated town imposing the tax. Banks are not required to file local tax payment receipts with the Department of Taxation.

Penalty

Any bank which fails to file a return and pay the state tax shall be subject to a penalty of 5% of the tax due.

Interest

Interest at the rate established by *Va. Code* § 58.1-15 will be added to the tax if not paid by the due date. The interest rate is the federal "underpayment rate" plus two percent.

Official Report of Condition and Income

You must attach to **Form 64**, when filed, a complete copy of the official Report of Condition and Income (Call Report) required by the Comptroller of the Treasury, U.S. Department of the Treasury or the Bureau of Financial Institutions, State Corporation Commission, for December 31 immediately preceding the current tax year. No other reports, newspaper copies or other financial statements are acceptable.

FORM 64 INSTRUCTIONS

Line 1 - Equity Capital: For the purposes of reporting "Equity Capital", adjust the "Total Equity Capital" as reported on the Call Report by the amounts reported as unrealized gains or losses on available-for-sale securities. Line 5 - U.S. Obligations Excluded: The deduction for obligations of the United States shall include all obligations of the United States exempt from state taxation under 31 U.S.C. Section 3124, or any other federal statute, or the U.S. Constitution.

U.S. obligations classified as "held to maturity" should be valued at amortized cost and U.S. obligations classified as "available for sale" should be valued at market value.

A partial list of organizations and their taxable status for purposes of the Virginia exclusion is given below. For information on organizations not listed, contact the **Virginia Department of Taxation at 804-786-3182.**

Issuing Organization	Tax Status
Armed Services Mortgage Insurance	Exempt
Asian Development Bank	Taxable
Banks for Cooperatives	Exempt
Commodity Credit Corporation	Exempt
Export-Import Bank of the United States	Exempt
Farmers Home Administration	Taxable
Federal Deposit Insurance Corporation (FDIC)	Exempt
Federal Farm Credit Bank (FFCB)	Exempt
Federal Financing Bank	Exempt
Federal Home Loan Bank (FHLB)	Exempt
Federal Home Loan Bank Stock	Exempt
Federal Home Loan Mortgage Corp.(FHLMC)	Taxable
Federal Housing Administration (FHA)	Taxable
Federal Intermediate Credit Bank	Exempt
Federal Land Bank	Exempt
Federal National Mortgage Association (FNMA)	Taxable
Federal Reserve Stock	Exempt
Federal Savings and Loan	Exempt
Financial Assistance Corporation	Exempt
Financing Corporation (FICO)	Exempt
General Services Administration (GSA)	Taxable
Government National Mortgage Assn. (GNMA)	Taxable
Guam, Government of	Exempt
Federal Savings & Loan Insurance Corp. (FSLIC)	Exempt
Inter-American Development Bank	Taxable
International Bank for Reconstruction & Development	Taxable
Maritime Administration	Taxable
Mutual Mortgage Insurance Fund	Exempt
National Defense Housing Insurance	Exempt
Private Export Funding Corporation (PEFCO)	Taxable
Production Credit Association	Exempt
Puerto Rico, Government of	Exempt
Rental Housing Insurance	Exempt
Resolution Trust Commission (RTC)	Exempt
Samoa, American	Exempt
Small Business Administration (SBA)	Taxable
State & Local Issued Obligations	Taxable
Student Loan Market Association (SLMA)	Exempt
Tennessee Valley Authority (TVA)	Exempt
United States Savings Bonds	Exempt

Issuing Organization	Tax Status
United States Postal Service	Exempt
United States Treasury Bills, Notes, and Bonds	Exempt
United States Gov't Guaranteed Notes-HUD	Taxable
Virgin Islands, Government of	Exempt
War Housing Insurance	Exempt

- Line 7 Goodwill Deduction: Banks are allowed to take a bank franchise tax deduction up to 90% of goodwill created in connection with the acquisition or merger of a bank on or after July 1, 2001, for purposes of determining a bank's capital subject to the Virginia Bank Franchise tax. The deduction is available for bank franchise taxes payable on or after January 1, 2002. The Goodwill Deduction may be claimed on Line 7 of Form 64. A separate schedule (not provided) indicating the amount of goodwill and showing the deduction computation must be attached.
- Line 8 Interest Related To Intangible Assets of Affiliates: When the bank receives interest from an affiliated corporation in connection with the acquisition, ownership, use, or disposition of patents, trademarks, copyrights and similar property by the affiliate, the deduction of interest may be disallowed on the affiliate's Virginia corporation income tax return. The bank would be allowed a deduction from its gross capital for any portion of the interest that the affiliate must add back under Va. Code § 58.1-402 B(9) provided that: (i) the interest added back by the affiliate was paid to the bank by the affiliate, (ii) at the time of the payment to the bank the affiliate was a "related member" as that term is defined in Va. Code § 58.1-302, and (iii) the interest has not otherwise been deducted or excluded from the bank's gross capital. Report such interest on Line 8 of Form 64 and attach a statement providing the name, federal employer identification number, and Virginia account number of the affiliate together with a detailed explanation of the transaction generating the interest, the taxable year or years for which the addback was made by the affiliate, and the date on which the affiliate's liability for the addback was finally determined.
- Line 16 Tax Rate Schedule: Rates are provided for new banks that have not been in business for a full year before the January 1 date for valuing the taxable capital. The prorated tax rates are as follows:
 - Transacting business on or before March 31, 2011, \$1 tax per \$100 of net taxable capital.
 - Transacting business as of June 30, 2011, but not before April 1, 2011, \$.75 tax per \$100 of net taxable capital.
 - Transacting business as of September 30, 2011, but not before July 1, 2011, \$.50 tax per \$100 of net taxable capital.
 - Transacting business as of December 31, 2011, but not before October 1, 2011, \$.25 tax per \$100 of net taxable capital.

For the purpose of the Tax Rate Schedule "transacting business" means accepting deposits from customers in the regular course of doing business. A bank shall be eligible for the prorated tax rate with respect to the first return it is required to file after accepting deposits. A bank shall not be eligible for the prorated tax rate if it was organized or created as a part of a reorganization within the meaning of Section 368(a) of the Internal Revenue Code.

- Line 19-25 Tax Credits: The following rules apply when claiming credits on Form 64, Lines 19 through 25.
 - A credit may only be claimed against the state franchise tax due on Line 18 of the return.
 - Tax credits should be claimed in the order in which they provide the maximum benefit, regardless of the order shown on the form.
 - Claim only as much credit as can be used to offset tax liability and keep accurate records of the carryover available for each credit.
- Line 19 Neighborhood Assistance Act Credit: The Virginia Neighborhood Assistance Act provides tax credits to businesses that donate money, property, professional services and contract services directly to pre-approved Neighborhood Assistance Program (NAP) organizations whose primary function is to benefit impoverished individuals. Qualified organizations are approved for a twelve-month period by the Department of Social Services (DSS). Excess donor credit, if applicable, may be carried forward for the next five taxable years. To claim the tax credit, a certificate from the Department of Social Services or the Department of Education must be attached to your return.

For a list of approved organizations or additional information, contact:

Virginia Department of Social Services Neighborhood Assistance Program 7 North Eighth Street Richmond VA 23219-3301

or the

Virginia Department of Education Office of Special Education Data and Finance 101 North 14th Street Richmond, Virginia 23219

To claim the Neighborhood Assistance Act credit, enter the total credit amount on **Form 64**, line 19 and attach a copy of the applicatble certificate from the Department of Social Services or the Department of Education to your return.

Line 20 - Enterprise Zone Act Credit: Qualified banks located within an Enterprise Zone that have initiated use of the enterprise zone General Income Tax Credit or have a signed agreement with the Commonwealth regarding the use of such credits in place by July 1, 2005, may be eligible based on job creation to take a credit against the tax due on zone taxable income in an amount of 80% of the tax due for the first year and 60% of the tax due for the second through the tenth years. Excess general tax credit, if any, may not be carried forward. Such credits are authorized through fiscal year 2019.

> In addition qualified banks located within an Enterprise Zone that have initiated use of the Zone Investment Tax Credit or have a signed agreement with the Commonwealth regarding the use of such credits in place by July 1, 2005, may be eligible for a credit against zone taxable income. The investment credit can be carried forward until the full amount is used. Such credits are authorized through fiscal year 2019. If the annual tax credit requested exceeds the annual appropriation, the Virginia Department of Housing and Community

Development (DHCD) will issue a proportionate amount to each qualified business firm requesting the credits.

Portions of the jurisdictions below are designated Enterprise Zones for taxable year 2011.

Accomack Alexandria Alleghany Bedford Brunswick Carroll County Charlotte Charlotte Chesterfield Chilhowie Clarksville Clifton Forge Clintwood Covington Danville Dickenson Dinwiddie Franklin City Galax Glade Spring Greensville	Henrico Henry Hillsville James City Kenbridge Kilmarnock LaCrosse Lancaster Lawrenceville Lunenburg Lynchburg Martinsville Mecklenburg Newport News Norfolk Northampton Northumberland Orange Patrick Petersburg Pitteylyania	Prince George Pulaski County Pulaski Town Richmond City Richmond County Roanoke City Rocky Mount Saltville Scott County Smyth Southampton County South Boston South Hill Staunton Stuart Suffolk Tazewell Victoria Warren Warsaw
Halifax	Pittsylvania	Washington
Hampton	Portsmouth	Waynesboro
Haysi	Prince Edward	Westmoreland
110,01		Wise

To claim this credit, complete Enterprise Zone Credit, **Form 301**, and transfer the computed amount to **Form 64**, Line 20. Banks qualified by the state prior to July 1, 1995, are required to include a copy of each of the Certification of State Unemployment Tax Credit from the Virginia Employment Commission and the Certificate of Qualification from the Virginia Department of Housing and Community Development. Banks qualifying after July 1, 1995, must attach the Certificate of Qualification to their return. For forms to qualify for this credit and additional information, contact:

Virginia Dept. of Housing and Community Development Main Street Centre 600 East Main Street, Suite 300 Richmond, VA 23219-1321 804-371-7030 www.dhcd.virginia.gov

Line 21 - Major Business Facility Job Credit: Individuals, estates, trusts, corporations, banks, insurance companies and telecommunications companies may claim a Virginia tax credit if the taxpayer creates at least 50 new full-time jobs in connection with the establishment or expansion of a major business facility, or if the company is engaged in a qualifying industry in Virginia and creates at least 50 new full-time jobs in Virginia. If a taxpayer is located in an enterprise zone or in an economically distressed area (as defined by the Virginia Department of Economic Development), the threshold is reduced from 50 to 25. Credits will be recaptured proportionately if employment decreases during the five years following the initial credit year.

This nonrefundable credit is equal to \$1,000 per qualifying new job in excess of the 50/25 job threshold and is spread over two years beginning January 1, 2009 through December 31, 2012, and three years for all other taxable years. The credit only applies to facilities where

an announcement to expand or establish such a facility was made on or after January 1, 1994. The credit must be claimed ratably beginning with the taxable year following the year in which the facility is established or expanded, or the new qualifying jobs are added. Unused credits may be carried forward for the next ten taxable years.

To apply for this credit, complete **Form 304.** All applications must be submitted to the Department of Taxation, Tax Credit Unit, PO Box 715, Richmond, VA 23218-0715, 90 days prior to the due date of your return. A letter will be sent to certify the credit. This letter must be attached to the return.

All pass-through entities must complete **Form PTE** at least 60 days before the participants file their income tax return. If the participant's return is due before **Form PTE** is filed, they must file an amended return to claim the credit or file for an extension.

To claim this credit, transfer the certified credit amount to **Form 64**, Line 21. Attach the letter of certification from the Virginia Department of Taxation authorizing the credit.

Line 22 - Historic Rehabilitation Credit: A bank or trust company incurring eligible expenses in the rehabilitation of a certified historic structure is entitled to claim a credit against the tax imposed by Va. Code § 58.1-1202. The credit is equal to 25% of eligible rehabilitation expenses for projects. To qualify, the cost of the rehabilitation must equal at least 50% (25% if the building is an owner occupied residence) of the assessed value of the building for local real estate tax purposes in the year preceding the start of the rehabilitation. Unused credit may be carried forward for ten years. The rehabilitation work must be certified by the Virginia Department of Historic Resources as consistent with the Secretary of the Interior's Standards for Rehabilitation. Certification of buildings and rehabilitations are issued by the Department of Historic Resources and must be attached to the tax return when claiming the credit. Applications for certification may be obtained by contacting:

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

or at www.dhr.virginia.gov

To claim this credit, enter the amount on **Form 64**, Line 22.

Line 23 - Barge and Rail Usage Tax Credit: For taxable years beginning on and after January 1, 2011 but before January 1, 2015, a business may receive an income tax credit for the usage of barge and rail to move cargo containers throughout the Commonwealth rather than using trucks or other motor vehicles on the Commonwealth's highways.

> The amount of the credit is \$25 per 20-foot equivalent unit (TEU) moved by barge or rail. To receive this credit, an international trade facility is required to apply to the Department of Taxation. No more than \$1.5 million in tax credits can be issued in any fiscal year. The Department of Taxation will determine the allowable credit amount for the taxable year and provide a written certification of the credit amount to each taxpayer. Taxpayers can claim this credit against the individual income tax, the corporate income tax, the tax on estates and trusts, the bank franchise tax,

the insurance premiums tax, and the tax on public service corporations. Any unused tax credits may be carried over for five taxable years.

The business must apply by April 1st using **Form BRU**. Submitting a late application will disqualify you from the credit. All applications must be sent to:

Virginia Department of Taxation Tax Credit Unit P.O. Box 715 Richmond, VA 23218-0715

This credit requires certification from the Tax Credit Unit to be claimed on your tax return. A letter will be sent to certify the credit. This letter must be attached to your return.

For assistance contact the **Tax Credit Unit at 804**-786-2992.

Line 24 - Worker Retraining Credit: The Worker Retraining Tax Credit allows an employer to claim a tax credit for the costs of providing retraining to qualified employees. Eligible worker retraining includes approved noncredit courses provided by any of the Commonwealth's community colleges or a private school or worker retraining programs (credit, noncredit courses) undertaken through an apprenticeship agreement approved by the Virginia Apprenticeship Council. The credit is 30% of all training costs through a community college, or up to \$100 annual credit per student of the cost incurred at a private school. Employers must apply for certification of the amount of allowable credit using Form WRC, Worker Retraining Tax Credit, by April 1 of the year following the year the training expenses were paid or incurred before claiming the credit on their income tax return. All businesses filing a timely Form WRC will be notified of their allowable credit by June 30, 2012. The maximum worker retraining credits granted to all employers is limited to \$2,500,000 annually. If total credits approved exceed this amount, each will be prorated. The credit is allowable against individual income tax, estate and trust tax, corporation income tax and the bank franchise tax. The credit is also allowable against taxes imposed upon insurance companies and utility companies (under Va. Code §§ 58.1-2500 et seq. and 58.1-2620 et seq.). This credit is nonrefundable, but excess credit may be carried forward for the next three taxable years.

For information on pre-approved apprenticeship programs, contact the Virginia Department of Labor and Industry at 804-225-4362. For information on noncredit course approval, contact:

Virginia Department of Business Assistance P.O. Box 446 Richmond, VA 23218-0446 804-371-8200

To claim this credit, enter the certified credit amount on **Form 64**, Line 24, and attach a copy of the letter of certification from the Virginia Department of Taxation.

Line 25 - Low-income Housing Credit: If you are a Virginia taxpayer and claimed a low-income housing tax credit on your federal income tax return for housing units placed in service in Virginia on or after January 1, 1998, you may qualify to claim the state low-income housing tax credit. The state credit is a percentage of the federal credit. <u>The Board of Housing and Community Development stopped</u> approving low-income housing credits beginning June <u>30, 2010</u>. However, any unused credits may be carried forward for the next five taxable years. Accordingly, taxpayers may be able to claim credit carryforwards from prior taxable years. For additional information, contact:

Virginia Department of Housing and Community Development (804) 371-7117

To claim this credit, enter the amount on **Form 64**, Line 25, and attach a copy of the certificate of qualification issued by the Virginia Department of Housing and Community Development and IRS Form 8609.

INSTRUCTIONS FOR SCHEDULE C (FORM 64)

The assessed value of the real estate listed on this schedule should be reported from the most recent assessment made *prior* to January 1, 2012. Real estate acquired or improvements constructed after January 1, 2012, should not be listed.

The following items may qualify for deduction:

- 1. Real estate owned by the bank.
- 2. Real estate used or occupied by the bank and held in the name of a majority owned subsidiary of the bank.
- 3. Real estate used or occupied by the bank and held in the name of a bank holding company that owns a majority of the capital stock of the bank, or in the name of any wholly owned subsidiary of such bank holding company.
- 4. The assessed value attributable to leasehold improvements owned by the bank (or used or occupied by the bank if owned by a qualified affiliate) up to the amount of the unencumbered equity, even though assessed in the name of the owner of the underlying land.
- 5. Real estate used or occupied by a majority owned subsidiary of the bank, if otherwise taxed to the subsidiary, up to that portion of the assessed value which represents the bank's percentage of ownership of the subsidiary's common stock (attach computation).
- 6. Real estate reacquired by a subsidiary upon foreclosure of mortgage loans, up to that portion of the assessed value which represents the bank's percentage of ownership of the subsidiary's common stock (attach computation).

Real estate meeting any of the qualifications shown above must be owned, used or occupied by the bank as of January 1, 2012. Any property sold prior to or acquired after that date does not qualify for deduction. In addition, all real estate listed on this schedule must be subject to taxation under *Va. Code* § 58.1-3200 et seq.



Virginia Department of Taxation **Bank Franchise Tax**

Each Bank and Trust Company	Name of Bank or Trust Company	Federal ID Number	
must file this return in duplicate			
on or before March 1, 2012,	01 1411 - DO D		
with the Commissioner of the	Street Address or PO Box	Date Chartered	
Revenue for the county or city			
in which the principal office of	City, Town or Post Office	State	ZIP Code
the Bank or Trust Company is		olulo	
located.			

Each Bank and Trust Company must provide the Information specified below:

Principal Office is located in ______, Virginia (Check Only One)
City County Town IMPORTANT: Attach a copy of your Report of Condition and Income (Call Report) for December 31, 2011. DANK CADITAL ASSESSADLE AS OF JANUADY 1 2012

CAPITAL ASSESSABLE AS OF JANUARY 1, 2012 CAPITAL ACCOUNTS		
1. Equity Capital (total equity capital as shown on official report of condition and income adjusted by amounts reported as unrealized gains or losses on available-for-sale securities) See instructions.	1	
ADDITIONS		
2. Unallowable Portions of Valuation Reserves: a. Valuation Reserve for Losses on Loans (From Schedule G, Line 4) 2a		
b. Other (Attach schedule) 2b		
3. Total Additions (Sum of Lines 2a and 2b)	3	
4. Total (Sum of Lines 1 and 3)	4	
DEDUCTIONS		
5. Pro-rata Share of United States Obligations (From Schedule E, Line 5) 5		
6. Retained Earnings and Surplus of Subsidiaries Included in Gross Capital (From Schedule F) 6		
7. Deduction for Goodwill (Attach schedule) 7		
8. Other (Attach schedule) 8		
9. Total Deductions Before Apportionment (Sum of Lines 5 through 8)	9	
COMPUTATION OF CAPITAL AND APPORTIONMENT	,	
10. Capital Before Virginia Modifications (Line 4 less Line 9)	10	
11. Apportionment Percentage (Virginia core deposits divided by total core deposits. Attach computation.) Enter as a percentage. NOTE : Apportionment percentage applies only to multistate banks, all other banks enter 100%.	11	%
12. Capital Attributable to Virginia (Multiply Line 10 by the percentage on Line 11)	12	
13. Virginia Real Estate Taxed By Virginia Locality (From Schedule C, Total)	13	
14. Tangible Personal Property Otherwise Taxed By Virginia Locality (From Schedule D, Total)	14	
COMPUTATION OF NET CAPITAL AND TAX		
15. Net Taxable Capital (Line 12 less the total of Line 13 and Line 14)	15	
16. Total Franchise Tax (See Tax Rate Schedule)	16	
17. Credit for Bank Franchise Tax Due to Localities (From Schedule H, Line 2)	17	
18. Tentative State Bank Franchise Tax Due (Line 16 less Line 17)	18	
19. Less: Neighborhood Assistance Act Credit (Do not exceed the amount on Line 18)	19	
20. Less: Enterprise Zone Credit (From Form 301. Do not exceed the amount of Line 18 less Line 19)	20	
21. Less: Major Business Facility Job Credit (From letter. Do not exceed the amount of Line 18 less the total of Line 19 and Line 20)	21	
22. Less: Historic Rehabilitation Credit (Do not exceed the amount of Line 18 less the total of Lines 19-21)	22	
23. Less: Barge and Rail Usage Tax Credit (Do not exceed the amount of Line 18).	23	
24. Less: Worker Retraining Credit (Do not exceed the amount of Line 18 less the total of Lines 19-23)	24	
25. Less: Low Income Housing Credit (Do not exceed the amount of Line 18 less the total of Lines 19-24)	25	
26. State Bank Franchise Tax Due (Line 18 less the total of Lines 19 through 25)	26	

Declaration and Signature	Commissioner Of The Revenue's
I, the undersigned officer of the bank or trust company for which this	Certificate Of Assessment
return is made, declare under the penalties provided by law that this	I, the undersigned Commissioner of the Revenue for the (County/
return has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete return, made in good faith, for the taxable year stated.	City) of, Virginia, do hereby certify that I have this day assessed the bank or trust company aforesaid with state bank franchise taxes for the tax year 2012, as shown hereon.
(Signature) (Title of Officer)	Given under my hand this day of, 2012.
(Phone Number) (Date)	(Commissioner of the Revenue)

Virginia Department of Taxation **Bank Franchise Tax**

Assessed Value of Real Estate in Virginia

- For each parcel of real estate subject to taxation in Virginia, report the most recent assessed value made prior to January 1, 2012.
- A property may not be listed more than once.
- Instructions for this Schedule are on page 5 of the instructions.

Name of Bank or Trust Company		Federal ID Number
Street Address or P O Box		
City, Town or Post Office	State	ZIP Code

Location (Include Physical Street Address, County and District, or City / Town)	Name in Which Assessed	Assessed Value	Value Deductible
Address			
		\$	\$
County, City, or Town (Check One: County City Town)		Ψ	ψ
Address			
		¢	¢
County, City, or Town (Check One: County City Town)		\$	\$
Address			
County, City, or Town (Check One: County City Town)		\$	\$
Address			
County, City, or Town (Check One: County City Town)		\$	\$
Address			
County, City, or Town (Check One: County City Town)		\$	\$
Address			
County, City, or Town (Check One: County City Town)		\$	\$
Address			
County, City, or Town (Check One: County City Town)		\$	\$
Address			
		\$	\$
County, City, or Town (Check One: County City Town)		Ψ	Ψ
	TOTAL (Enter c	on Form 64 , Line 13.)	\$
Bank Representative Contact	Phone Number	Email Address	<u> </u>

I, the undersigned Commissioner of the Revenue, do hereby certify that I have verified the Real Estate Assessments listed in this schedule, that the property was assessed to the bank or its affiliate, and that the valuations shown represent the most recent assessment made prior to January 1, 2012. I further certify that the information as reported, or as corrected hereon by me, is true and correct to the best of my knowledge and belief.

(Commissioner of the Revenue)

(Date)

A copy of this schedule must be filed with the assessing officer of each locality imposing tax on the filing bank.

Schedule D Virginia Department of Taxation **Bank Franchise Tax** (Form 64) Book Value of Tangible Personal Property Otherwise Taxed in Virginia

- List the book value of tangible personal property owned on January 1, 2012, by the bank or a majority owned subsidiary of the bank which is (1) held for lease and (2) otherwise taxed in Virginia.
- If the bank owns less than 100% of the common stock of a subsidiary which holds such tangible personal property, its deduction is limited to the portion of the book value of the subsidiary's tangible personal property represented by a bank's percentage of ownership of the subsidiary's common stock. (Attach computations if applicable.)

Property used by the bank for administrative purposes is not eligible for deduction. ٠

Name of Bank or Trust Company		Federal ID Number
Street Address or PO Box		
City, Town or Post Office	State	ZIP Code

Location (County/City/Town)	Name in Which Title Is Held	Date Acquired (Mo. & Yr.)	Description of Property (Kind, make, model and year)	Initial Cost/Price (Exclusive of any trade-in allowance)	Book Value

TOTAL (Enter here and on Form 64, Line 14.)

Schedule E Virginia Department of Taxation **Bank Franchise Tax** (Form 64) **Computation of Capital Attributed to United States Obligations**

Attach a schedule listing the breakdown, by quarter, of all items included in the computation of U.S. Obligations.
See the list of U.S. Obligations beginning on Page 2 of the Instructions.

Name of Bank or Trust Company		Federal ID Number
Street Address or PO Box		
City, Town or Post Office	State	ZIP Code

2012

1. Percentages of U.S. Obligations to Total Assets (Determined as of the four most recent Reports of Condition and Income.)				
	(a) Date of Report of Condition and Income	(b) U.S. Obligations	(c) Total Assets	(d) Percentage of U.S. Obligations to Total Assets [(b) ÷ (c)]
(A)	3/31/11	\$	\$	%
(B)	6/30/11	\$	\$	%
(C)	9/30/11	\$	\$	%
(D)	12/31/11	\$	\$	%
2. Tota	2. Total [Total percentages from Column (d), Line 1 (A) through (D)] 2.			%
	 Average Percentage (Total from Line 2, divided by the number 4 or by the number of quarters in existence if less than 4.) 			%
4. Equ	4. Equity Capital (from Form 64 , Line 1)			\$
	5. Capital Attributed to U.S. Obligations (Multiply amount of total equity capital, Line 4, by average percentage, Line 3. Enter total here and on Form 64 , Line 5.) 5.			\$

Signature of Officer	Title
Name Printed	Date

Schedule F Virginia Department of Taxation **Bank Franchise Tax** (Form 64) **Retained Earnings and Surplus of Subsidiaries**

- List the amount of retained earnings and surplus of subsidiaries to the extent included in the gross capital of the bank.
 Deduction is limited to retained earnings or surplus actually included in gross capital of taxpayer at the date of acquisition as in a pooling of interest combination.

Name of Bank or Trust Company		Federal ID Number
Street Address or PO Box		
City, Town or Post Office	State	ZIP Code

Name of Subsidiary	Retained Earnings or Surplus
TOTAL (Enter total here and on Form 64, Line 6.)	\$

Virginia Department of Taxation Bank Franchise Tax Reserve for Loan Losses

The applicable deferred tax amount (entered on Line 3) is the deferred tax asset that would result if the reserve for loan losses allowed for federal
income tax purposes (the "Tax Reserve") was equal to half the Book Reserve. Stated mathematically, the applicable deferred tax amount is equal
to the Book Reserve divided by two and then multiplied by the bank's effective federal and state income tax rates that were used to calculate any
deferred tax amounts included in the Call report, but not less than zero.

Name of Bank or Trust Company		Federal ID Number
Street Address or PO Box		
City, Town or Post Office	State	ZIP Code
· · · · · · · · · · · · · · · · · · ·		

Bank H	olding Company With Which Reporting Bank is Affiliated (If Any)	
1.	Enter the Amount of the Reserve for Loan Losses As Shown on the FFIEC Report of Condition (the "Call Report") as of December 31, 2011	\$
2.	Divide Line 1 by the number 2 (Enter the result.)	\$
3.	Applicable Deferred Tax (Multiply the amount on Line 2 by the bank's annual effective federal and state income tax rate.) (See instructions above for additional information.)	\$
4.	Line 1 Less the Total of Lines 2 and 3 (Enter this amount on Form 64, Line 2a.)	\$

Virginia Department of Taxation **Bank Franchise Tax City, Town or County Taxes**

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- Authorized by Va. Code 58.1-1208 58.1-1210. Compute the local franchise tax as indicated on Lines 1 and 2.
- Enter the amount from Line 2, below, on Form 64, Line 17. If reporting for branches outside the Commonwealth of • Virginia, enter only the local tax to be paid for branches in Virginia on Form 64, Line 17.
- .
- Tax attributable to branches outside the state should be included on Form 64, Lines 18 and 26.
- List in this schedule the location of the principal office and every other city, town, or county in which a branch is located. Enter the appropriate figures in Columns B, C and D for each location listed. •
- •
- A copy of this schedule must be filed with the assessing officer of each locality imposing tax upon the filing bank. •

Name of Bank or Trust Company		Federal ID Number
Street Address or PO Box		I
City, Town or Post Office	State	ZIP Code

1. Total Franchise Tax (from Form 64 , Line 16)	
2. Local Franchise Tax (80% of Line 1 or Line 1 X .8) (Enter here and on Form 64, Line 17.)	

A List each Virginia city, town or county in which the principal office and/or one or more branch is located and check the appropriate box.	B List total deposits in principal office and/or branches for each Virginia city, town or county as of January 1, 2012.	C Percentage of deposits through principal office and/or branches in each Virginia city, town or county to total deposits of bank as of January 1, 2012.	D Taxes assignable and due each Virginia city, town or county pursuant to local ordinance, if one has been adopted (percentage from Column C times amount reported on Line 2 above.)
□ City			
□ Town			
County			
Town			
□ City			
□ Town			
County			
□ City			
□ Town			
County			
□ City			
□ Town			
County			
□ City			
□ Town			
□ County			
□ City			
□ Town			
County			
□ City			
Town			
TOTALS	\$	100%	\$

Commissioners of the Revenue Mailing Addresses * Denotes Director of Finance ** Denotes Director of Tax Administration

County	Address	Zip Code
Accomack County	P.O. Box 186, Accomac, VA	23301
Albemarle County*	401 McIntire Rd, Charlottesville, VA	22902-4596
Alleghany County	P.O. Box 300, Low Moor, VA	24457-0300
Amelia County	P.O. Box 269, Amelia, VA	23002
Amherst County	P.O. 719, Amherst, VA	24521
Appomattox County	P.O. Box 125, Appomattox, VA	24522
Arlington County	2100 Clarendon Blvd, Rm 200, Arlington, VA	22201
Augusta County	P.O. 959, Verona, VA	24482
Bath County	P.O. Box 130, Warm Springs, VA	24484
Bedford County	122 E. Main St, Rm 103, Bedford, VA	24523-2035
Bland County	P.O. Box 130, Bland, VA	24315
Botetourt County	P.O. Box 128, Fincastle, VA	24090-0128
Brunswick County	P.O. Box 669, Lawrenceville, VA	23868
Buchanan County	P.O. Box 1042, Grundy, VA	24614
Buckingham County Campbell County	P.O. Box 138, Buckingham, VA P.O. Box 66, Rustburg, VA	23921
Caroline County	P.O. Box 531, Bowling Green, VA	24588 22427
Carroll County	605-7 Pine St, Hillsville, VA	24343
Charles City	P.O. Box 7, Charles City, VA	23030-0007
Charlotte County	P.O. Box 308, Charlotte Courthouse, VA	23923
Chesterfield County	P.O. Box 124, Chesterfield, VA	23832-0124
Clarke County	P.O. Box 67, Berryville, VA	22611
Craig County	P.O. Box 186, New Castle, VA	24127-0186
Culpeper County	P.O. Box 1807, Culpeper, VA	22701
Cumberland County	P.O. Box 77, Cumberland, VA	23040
Dickenson County	P.O. Box 1067, Clintwood, VA	24228
Dinwiddie County	P.O. Box 104, Dinwiddie, VA	23841-0104
Essex County	P.O. Box 879, Tappahannock, VA	22560-0879
Fairfax County**	12000 Government Center Pkwy, Rm 261,	22035-0075
	Fairfax, VA	
Fauquier County	P.O. Box 149, Warrenton, VA	20188-0149
Floyd County	100 E. Main St, Box 5, Floyd, VA	24091
Fluvanna County	P.O. Box 124, Palmyra, VA	22963-0124
Franklin County	1255 Franklin St, Ste 102, Rocky Mount, VA	
Frederick County	P.O. Box 552, Winchester, VA	22604
Giles County	130 N Main St, Pearisburg, VA	24134-1625
Giles County Gloucester County	130 N Main St, Pearisburg, VA 6489 Main St, Rm 137, Gloucester, VA	24134-1625 23061-0137
Giles County Gloucester County Goochland County	130 N Main St, Pearisburg, VA 6489 Main St, Rm 137, Gloucester, VA P.O. Box 60, Goochland, VA	24134-1625
Giles County Gloucester County	130 N Main St, Pearisburg, VA 6489 Main St, Rm 137, Gloucester, VA	24134-1625 23061-0137 23063
Giles County Gloucester County Goochland County Grayson County	130 N Main St, Pearisburg, VA 6489 Main St, Rm 137, Gloucester, VA P.O. Box 60, Goochland, VA P.O. Box 126, Independence, VA	24134-1625 23061-0137 23063 24348
Giles County Gloucester County Goochland County Grayson County Greene County Greensville County	130 N Main St, Pearisburg, VA 6489 Main St, Rm 137, Gloucester, VA P.O. Box 60, Goochland, VA P.O. Box 126, Independence, VA P.O. Box 438, Standardsville, VA 1781 Greensville County Circle, Rm 132, Emporia, VA	24134-1625 23061-0137 23063 24348 22973
Giles County Gloucester County Goochland County Grayson County Greene County Greensville County Halifax County	130 N Main St, Pearisburg, VA 6489 Main St, Rm 137, Gloucester, VA P.O. Box 60, Goochland, VA P.O. Box 126, Independence, VA P.O. Box 438, Standardsville, VA 1781 Greensville County Circle, Rm 132, Emporia, VA P.O. Box 1847, Halifax, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558
Giles County Gloucester County Goochland County Grayson County Greene County Greensville County Halifax County Hanover County	130 N Main St, Pearisburg, VA6489 Main St, Rm 137, Gloucester, VAP.O. Box 60, Goochland, VAP.O. Box 126, Independence, VAP.O. Box 438, Standardsville, VA1781 Greensville County Circle, Rm 132, Emporia, VAP.O. Box 1847, Halifax, VAP.O. Box 129, Hanover, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069
Giles County Gloucester County Goochland County Grayson County Greene County Greensville County Halifax County Hanover County Henrico County*	130 N Main St, Pearisburg, VA6489 Main St, Rm 137, Gloucester, VAP.O. Box 60, Goochland, VAP.O. Box 126, Independence, VAP.O. Box 438, Standardsville, VA1781 Greensville County Circle, Rm 132, Emporia, VAP.O. Box 1847, Halifax, VAP.O. Box 129, Hanover, VAP.O. Box 90775, Richmond, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775
Giles County Gloucester County Goochland County Grayson County Greene County Greensville County Halifax County Hanover County Henrico County* Henry County	130 N Main St, Pearisburg, VA6489 Main St, Rm 137, Gloucester, VAP.O. Box 60, Goochland, VAP.O. Box 126, Independence, VAP.O. Box 438, Standardsville, VA1781 Greensville County Circle, Rm 132, Emporia, VAP.O. Box 1847, Halifax, VAP.O. Box 129, Hanover, VAP.O. Box 90775, Richmond, VAP.O. Box 1077, Collinsville, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077
Giles County Gloucester County Goochland County Grayson County Greene County Greensville County Halifax County Hanover County Henrico County* Henry County Highland County	130 N Main St, Pearisburg, VA6489 Main St, Rm 137, Gloucester, VAP.O. Box 60, Goochland, VAP.O. Box 126, Independence, VAP.O. Box 438, Standardsville, VA1781 Greensville County Circle, Rm 132, Emporia, VAP.O. Box 1847, Halifax, VAP.O. Box 129, Hanover, VAP.O. Box 90775, Richmond, VAP.O. Box 148, Monterey, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465
Giles County Gloucester County Goochland County Grayson County Greene County Greensville County Halifax County Hanover County Henrico County* Henry County Highland County Isle of Wight County	130 N Main St, Pearisburg, VA6489 Main St, Rm 137, Gloucester, VAP.O. Box 60, Goochland, VAP.O. Box 126, Independence, VAP.O. Box 438, Standardsville, VA1781 Greensville County Circle, Rm 132, Emporia, VAP.O. Box 1847, Halifax, VAP.O. Box 129, Hanover, VAP.O. Box 90775, Richmond, VAP.O. Box 148, Monterey, VAP.O. Box 148, Monterey, VAP.O. Box 107, Isle of Wight, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465 23397
Giles County Gloucester County Goochland County Grayson County Greene County Greensville County Halifax County Hanover County Henrico County* Henry County Highland County Isle of Wight County James City County	130 N Main St, Pearisburg, VA6489 Main St, Rm 137, Gloucester, VAP.O. Box 60, Goochland, VAP.O. Box 126, Independence, VAP.O. Box 126, Independence, VAP.O. Box 438, Standardsville, VA1781 Greensville County Circle, Rm 132, Emporia, VAP.O. Box 1847, Halifax, VAP.O. Box 129, Hanover, VAP.O. Box 1077, Richmond, VAP.O. Box 1077, Collinsville, VAP.O. Box 148, Monterey, VAP.O. Box 107, Isle of Wight, VAP.O. Box 283, Williamsburg, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465 23397 23187-0283
Giles County Gloucester County Goochland County Grayson County Greene County Greensville County Halifax County Hanover County Henrico County* Henry County Highland County Isle of Wight County	130 N Main St, Pearisburg, VA6489 Main St, Rm 137, Gloucester, VAP.O. Box 60, Goochland, VAP.O. Box 126, Independence, VAP.O. Box 438, Standardsville, VA1781 Greensville County Circle, Rm 132, Emporia, VAP.O. Box 1847, Halifax, VAP.O. Box 129, Hanover, VAP.O. Box 1077, Richmond, VAP.O. Box 1077, Collinsville, VAP.O. Box 177, Isle of Wight, VAP.O. Box 283, Williamsburg, VA10459 Courthouse Dr, Rm 101, King	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465 23397
Giles County Gloucester County Goochland County Grayson County Greene County Greensville County Halifax County Hanover County Henrico County* Henry County Highland County Isle of Wight County James City County	130 N Main St, Pearisburg, VA6489 Main St, Rm 137, Gloucester, VAP.O. Box 60, Goochland, VAP.O. Box 126, Independence, VAP.O. Box 126, Independence, VAP.O. Box 438, Standardsville, VA1781 Greensville County Circle, Rm 132, Emporia, VAP.O. Box 1847, Halifax, VAP.O. Box 129, Hanover, VAP.O. Box 1077, Richmond, VAP.O. Box 1077, Collinsville, VAP.O. Box 148, Monterey, VAP.O. Box 107, Isle of Wight, VAP.O. Box 283, Williamsburg, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465 23397 23187-0283
Giles County Gloucester County Goochland County Grayson County Greene County Greensville County Halifax County Hanover County Henrico County* Henry County Highland County Isle of Wight County James City County King George County	130 N Main St, Pearisburg, VA6489 Main St, Rm 137, Gloucester, VAP.O. Box 60, Goochland, VAP.O. Box 126, Independence, VAP.O. Box 438, Standardsville, VA1781 Greensville County Circle, Rm 132, Emporia, VAP.O. Box 1847, Halifax, VAP.O. Box 129, Hanover, VAP.O. Box 1077, Richmond, VAP.O. Box 1077, Collinsville, VAP.O. Box 1077, Isle of Wight, VAP.O. Box 283, Williamsburg, VA10459 Courthouse Dr, Rm 101, King George, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465 23397 23187-0283 22485-3862
Giles County Gloucester County Goochland County Grayson County Greene County Greensville County Halifax County Hanover County Henrico County* Henry County Highland County Isle of Wight County James City County King George County	130 N Main St, Pearisburg, VA6489 Main St, Rm 137, Gloucester, VAP.O. Box 60, Goochland, VAP.O. Box 126, Independence, VAP.O. Box 438, Standardsville, VA1781 Greensville County Circle, Rm 132, Emporia, VAP.O. Box 1847, Halifax, VAP.O. Box 129, Hanover, VAP.O. Box 129, Hanover, VAP.O. Box 1077, Collinsville, VAP.O. Box 148, Monterey, VAP.O. Box 107, Isle of Wight, VAP.O. Box 283, Williamsburg, VA10459 Courthouse Dr, Rm 101, King George, VAP.O. Box 178, King & Queen CH, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465 23397 23187-0283 22485-3862 23085
Giles County Gloucester County Goochland County Grayson County Greene County Greensville County Halifax County Hanover County Henrico County* Henry County Highland County Isle of Wight County James City County King George County King & Queen County	130 N Main St, Pearisburg, VA6489 Main St, Rm 137, Gloucester, VAP.O. Box 60, Goochland, VAP.O. Box 126, Independence, VAP.O. Box 438, Standardsville, VA1781 Greensville County Circle, Rm 132, Emporia, VAP.O. Box 1847, Halifax, VAP.O. Box 129, Hanover, VAP.O. Box 1077, Richmond, VAP.O. Box 1077, Collinsville, VAP.O. Box 1077, Collinsville, VAP.O. Box 107, Isle of Wight, VAP.O. Box 283, Williamsburg, VA10459 Courthouse Dr, Rm 101, King George, VAP.O. Box 178, King & Queen CH, VAP.O. Box 217, King William, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465 23397 23187-0283 22485-3862 23085 23086
Giles County Gloucester County Goochland County Grayson County Greene County Greene County Halifax County Hanover County Henrico County* Henry County Highland County Isle of Wight County James City County King George County King & Queen County King William County Lancaster County	130 N Main St, Pearisburg, VA6489 Main St, Rm 137, Gloucester, VAP.O. Box 60, Goochland, VAP.O. Box 126, Independence, VAP.O. Box 438, Standardsville, VA1781 Greensville County Circle, Rm 132, Emporia, VAP.O. Box 1847, Halifax, VAP.O. Box 129, Hanover, VAP.O. Box 1077, Richmond, VAP.O. Box 1077, Collinsville, VAP.O. Box 148, Monterey, VAP.O. Box 283, Williamsburg, VA10459 Courthouse Dr, Rm 101, King George, VAP.O. Box 178, King & Queen CH, VAP.O. Box 217, King William, VA8311 Mary Ball Rd., Rm 203 Lancaster, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465 23397 23187-0283 22485-3862 23085 23085 23086 22503
Giles County Gloucester County Goochland County Grayson County Greene County Greene County Halifax County Hanover County Henrico County* Henry County Highland County Isle of Wight County James City County King George County King & Queen County King William County Lancaster County	130 N Main St, Pearisburg, VA6489 Main St, Rm 137, Gloucester, VAP.O. Box 60, Goochland, VAP.O. Box 126, Independence, VAP.O. Box 438, Standardsville, VA1781 Greensville County Circle, Rm 132, Emporia, VAP.O. Box 1847, Halifax, VAP.O. Box 129, Hanover, VAP.O. Box 1077, Collinsville, VAP.O. Box 1077, Collinsville, VAP.O. Box 148, Monterey, VAP.O. Box 283, Williamsburg, VA10459 Courthouse Dr, Rm 101, King George, VAP.O. Box 178, King & Queen CH, VAP.O. Box 217, King William, VA8311 Mary Ball Rd., Rm 203 Lancaster, VAP.O. Box 96, Jonesville, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465 23397 23187-0283 22485-3862 23085 23086 22503 24263
Giles County Gloucester County Goochland County Grayson County Greene County Greene County Halifax County Hanover County Henrico County* Henry County Highland County Isle of Wight County James City County King George County King & Queen County King William County Lancaster County Lacaster County Loudoun County Louisa County	130 N Main St, Pearisburg, VA 6489 Main St, Rm 137, Gloucester, VA P.O. Box 60, Goochland, VA P.O. Box 126, Independence, VA P.O. Box 138, Standardsville, VA 1781 Greensville County Circle, Rm 132, Emporia, VA P.O. Box 1847, Halifax, VA P.O. Box 129, Hanover, VA P.O. Box 129, Hanover, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Isle of Wight, VA P.O. Box 107, Isle of Wight, VA P.O. Box 283, Williamsburg, VA 10459 Courthouse Dr, Rm 101, King George, VA P.O. Box 217, King & Queen CH, VA P.O. Box 217, King William, VA 8311 Mary Ball Rd., Rm 203 Lancaster, VA P.O. Box 8000, Leesburg, VA P.O. Box 8, Louisa, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465 23397 23187-0283 22485-3862 23085 23086 22503 24263 20177-9804 23093 23952
Giles County Gloucester County Goochland County Grayson County Greene County Greene County Halifax County Hanover County Henrico County* Henry County Highland County Isle of Wight County James City County King & Queen County King & Queen County King William County Lancaster County Lacaster County Loudoun County Louisa County Lunenburg County Madison County	130 N Main St, Pearisburg, VA 6489 Main St, Rm 137, Gloucester, VA P.O. Box 60, Goochland, VA P.O. Box 126, Independence, VA P.O. Box 126, Independence, VA P.O. Box 438, Standardsville, VA 1781 Greensville County Circle, Rm 132, Emporia, VA P.O. Box 1847, Halifax, VA P.O. Box 1847, Halifax, VA P.O. Box 129, Hanover, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Isle of Wight, VA P.O. Box 107, Isle of Wight, VA P.O. Box 283, Williamsburg, VA 10459 Courthouse Dr, Rm 101, King George, VA P.O. Box 217, King & Queen CH, VA P.O. Box 217, King William, VA 8311 Mary Ball Rd., Rm 203 Lancaster, VA P.O. Box 80, Loesburg, VA P.O. Box 8, Louisa, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465 23397 23187-0283 22485-3862 23085 23085 22503 24263 20177-9804 23093 23952 22727
Giles County Gloucester County Goochland County Grayson County Greene County Greene County Halifax County Hanover County Henrico County* Henry County Highland County Isle of Wight County James City County King & Queen County King & Queen County King William County Lancaster County Lee County Loudoun County Loudoun County Lunenburg County Madison County	130 N Main St, Pearisburg, VA 6489 Main St, Rm 137, Gloucester, VA P.O. Box 60, Goochland, VA P.O. Box 126, Independence, VA P.O. Box 126, Independence, VA P.O. Box 138, Standardsville, VA 1781 Greensville County Circle, Rm 132, Emporia, VA P.O. Box 1847, Halifax, VA P.O. Box 1847, Halifax, VA P.O. Box 129, Hanover, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Isle of Wight, VA P.O. Box 107, Isle of Wight, VA P.O. Box 283, Williamsburg, VA 10459 Courthouse Dr, Rm 101, King George, VA P.O. Box 217, King & Queen CH, VA P.O. Box 217, King William, VA 8311 Mary Ball Rd., Rm 203 Lancaster, VA P.O. Box 8000, Leesburg, VA P.O. Box 8000, Leesburg, VA P.O. Box 8, Louisa, VA 11512 Courthouse Rd, Rm 101, Lunenburg, VA P.O. Box 56, Madison, VA P.O. Box 896, Mathews, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465 23397 23187-0283 22485-3862 23085 23085 22503 24263 24263 20177-9804 23093 23952 22727 23109-0896
Giles County Gloucester County Goochland County Grayson County Greene County Greene County Halifax County Hanover County Henrico County* Henry County Highland County Isle of Wight County James City County King & Queen County King & Queen County King William County Lancaster County Lee County Loudoun County Loudoun County Lunenburg County Matison County	130 N Main St, Pearisburg, VA 6489 Main St, Rm 137, Gloucester, VA P.O. Box 60, Goochland, VA P.O. Box 126, Independence, VA P.O. Box 126, Independence, VA P.O. Box 138, Standardsville, VA 1781 Greensville County Circle, Rm 132, Emporia, VA P.O. Box 1847, Halifax, VA P.O. Box 1847, Halifax, VA P.O. Box 129, Hanover, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Isle of Wight, VA P.O. Box 107, Isle of Wight, VA P.O. Box 283, Williamsburg, VA 10459 Courthouse Dr, Rm 101, King George, VA P.O. Box 217, King & Queen CH, VA P.O. Box 217, King William, VA 8311 Mary Ball Rd., Rm 203 Lancaster, VA P.O. Box 8000, Leesburg, VA P.O. Box 8000, Leesburg, VA P.O. Box 8, Louisa, VA 11512 Courthouse Rd, Rm 101, Lunenburg, VA P.O. Box 56, Madison, VA P.O. Box 360, Boydton, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465 23397 23187-0283 22485-3862 23085 22485-3862 23085 22503 24263 20177-9804 23093 23952 22727 23109-0896 23917
Giles County Gloucester County Goochland County Greene County Greene County Greensville County Halifax County Hanover County Henrico County* Henry County Highland County Isle of Wight County James City County King George County King William County Lancaster County Lancaster County Loudoun County Loudoun County Louisa County Lunenburg County Madison County Mathews Mecklenburg County	130 N Main St, Pearisburg, VA 6489 Main St, Rm 137, Gloucester, VA P.O. Box 60, Goochland, VA P.O. Box 126, Independence, VA P.O. Box 126, Independence, VA P.O. Box 138, Standardsville, VA 1781 Greensville County Circle, Rm 132, Emporia, VA P.O. Box 1847, Halifax, VA P.O. Box 1847, Halifax, VA P.O. Box 1847, Halifax, VA P.O. Box 129, Hanover, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Isle of Wight, VA P.O. Box 107, Isle of Wight, VA P.O. Box 283, Williamsburg, VA 10459 Courthouse Dr, Rm 101, King George, VA P.O. Box 178, King & Queen CH, VA P.O. Box 217, King William, VA 8311 Mary Ball Rd., Rm 203 Lancaster, VA P.O. Box 8000, Leesburg, VA P.O. Box 80, Louisa, VA 11512 Courthouse Rd, Rm 101, Lunenburg, VA P.O. Box 56, Madison, VA P.O. Box 360, Boydton, VA P.O. Box 148, Saluda, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465 23397 23187-0283 22485-3862 23085 23086 22503 24263 20177-9804 23093 23952 22727 23109-0896 23917 23149-0148
Giles County Gloucester County Goochland County Greene County Greene County Greene County Halifax County Hanover County Henrico County* Henry County Highland County Isle of Wight County James City County King & Queen County King William County Lancaster County Loudoun County Loudoun County Lousa County Lunenburg County Madison County Mathews Mecklenburg County Middlesex County	130 N Main St, Pearisburg, VA 6489 Main St, Rm 137, Gloucester, VA P.O. Box 60, Goochland, VA P.O. Box 126, Independence, VA P.O. Box 126, Independence, VA P.O. Box 438, Standardsville, VA 1781 Greensville County Circle, Rm 132, Emporia, VA P.O. Box 1847, Halifax, VA P.O. Box 129, Hanover, VA P.O. Box 129, Hanover, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Isle of Wight, VA P.O. Box 107, Isle of Wight, VA P.O. Box 283, Williamsburg, VA 10459 Courthouse Dr, Rm 101, King George, VA P.O. Box 217, King & Queen CH, VA P.O. Box 217, King William, VA 8311 Mary Ball Rd., Rm 203 Lancaster, VA P.O. Box 8000, Leesburg, VA P.O. Box 8, Louisa, VA 11512 Courthouse Rd, Rm 101, Lunenburg, VA P.O. Box 366, Mathews, VA P.O. Box 360, Boydton, VA P.O. Box 148, Saluda, VA P.O. Box 148, Saluda, VA P.O. Box 175, Richmond, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465 23397 23187-0283 22485-3862 23085 23085 23086 22503 24263 20177-9804 23093 24263 20177-9804 23093 23952 22727 23109-0896 23917 23149-0148 24073
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Giles County Gloucester County Goochland County Greene County Greene County Greensville County Halifax County Hanover County Henrico County* Henry County Highland County Isle of Wight County James City County King George County King & Queen County King William County Lancaster County Loudoun County Loudoun County Loudoun County Louisa County Madison County Mathews Mecklenburg County Middlesex County Nelson County New Kent County	130 N Main St, Pearisburg, VA 6489 Main St, Rm 137, Gloucester, VA P.O. Box 60, Goochland, VA P.O. Box 126, Independence, VA P.O. Box 138, Standardsville, VA 1781 Greensville County Circle, Rm 132, Emporia, VA P.O. Box 1847, Halifax, VA P.O. Box 1847, Halifax, VA P.O. Box 129, Hanover, VA P.O. Box 129, Hanover, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Isle of Wight, VA P.O. Box 2107, Isle of Wight, VA P.O. Box 283, Williamsburg, VA 10459 Courthouse Dr, Rm 101, King George, VA P.O. Box 217, King & Queen CH, VA P.O. Box 217, King & Queen CH, VA P.O. Box 217, King William, VA 8311 Mary Ball Rd., Rm 203 Lancaster, VA P.O. Box 96, Jonesville, VA P.O. Box 8, Louisa, VA 11512 Courthouse Rd, Rm 101, Lunenburg, VA P.O. Box 56, Madison, VA P.O. Box 360, Boydton, VA P.O. Box 360, Boydton, VA P.O. Box 148, Saluda, VA P.O. Box 148, Saluda, VA P.O. Box 246, Lovingston, VA P.O. Box 299, New Kent, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465 23397 23187-0283 22485-3862 23085 23086 22503 24263 20177-9804 23093 23952 22727 23109-0896 23917 23149-0148 24073 22949 23124
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Giles County Gloucester County Goochland County Grayson County Greene County Greene County Halifax County Hanover County Henrico County* Henry County Highland County Isle of Wight County James City County King & Queen County King & Queen County King William County Lancaster County Lee County Louisa County Louisa County Lunenburg County Mathews Mecklenburg County Middlesex County Nelson County Nelson County New Kent County Northampton County	130 N Main St, Pearisburg, VA 6489 Main St, Rm 137, Gloucester, VA P.O. Box 60, Goochland, VA P.O. Box 126, Independence, VA P.O. Box 138, Standardsville, VA 1781 Greensville County Circle, Rm 132, Emporia, VA P.O. Box 1847, Halifax, VA P.O. Box 1847, Halifax, VA P.O. Box 129, Hanover, VA P.O. Box 1077, Sichmond, VA P.O. Box 1077, Sichmond, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Isle of Wight, VA P.O. Box 283, Williamsburg, VA 10459 Courthouse Dr, Rm 101, King George, VA P.O. Box 217, King & Queen CH, VA P.O. Box 217, King & Queen CH, VA P.O. Box 217, King William, VA 8311 Mary Ball Rd., Rm 203 Lancaster, VA P.O. Box 800, Leesburg, VA P.O. Box 8, Louisa, VA 11512 Courthouse Rd, Rm 101, Lunenburg, VA P.O. Box 86, Mathews, VA P.O. Box 360, Boydton, VA P.O. Box 360, Boydton, VA P.O. Box 148, Saluda, VA P.O. Box 148, Saluda, VA P.O. Box 148, Saluda, VA P.O. Box 246, Lovingston, VA P.O. Box 246, Lovingston, VA P.O. Box 309, Heathsville, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465 23397 23187-0283 22485-3862 23085 23086 22503 24263 20177-9804 23995 23952 22727 23109-0896 23917 23149-0148 24073 22949 23124 23347 22473
Giles County Gloucester County Goochland County Greene County Greene County Greensville County Halifax County Henrico County Henrico County* Henry County Highland County Isle of Wight County James City County King & Queen County King & Queen County King William County Lancaster County Lee County Loudoun County Loudoun County Louisa County Madison County Madlesex County Middlesex County Nelson County New Kent County Northampton County	130 N Main St, Pearisburg, VA 6489 Main St, Rm 137, Gloucester, VA P.O. Box 60, Goochland, VA P.O. Box 126, Independence, VA P.O. Box 138, Standardsville, VA 1781 Greensville County Circle, Rm 132, Emporia, VA P.O. Box 1847, Halifax, VA P.O. Box 129, Hanover, VA P.O. Box 129, Hanover, VA P.O. Box 1077, Sichmond, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Collinsville, VA P.O. Box 1077, Isle of Wight, VA P.O. Box 1077, Isle of Wight, VA P.O. Box 283, Williamsburg, VA 10459 Courthouse Dr, Rm 101, King George, VA P.O. Box 217, King & Queen CH, VA P.O. Box 217, King & Queen CH, VA P.O. Box 217, King William, VA 8311 Mary Ball Rd., Rm 203 Lancaster, VA P.O. Box 96, Jonesville, VA P.O. Box 8, Louisa, VA 11512 Courthouse Rd, Rm 101, Lunenburg, VA P.O. Box 86, Mathews, VA P.O. Box 360, Boydton, VA P.O. Box 148, Saluda, VA P.O. Box 148, Saluda, VA P.O. Box 246, Lovingston, VA P.O. Box 246, Lovingston, VA P.O. Box 29, New Kent, VA P.O. Box 65, Eastville, VA	24134-1625 23061-0137 23063 24348 22973 23847 24558 23069 23273-0775 24078-1077 24465 23397 23187-0283 22485-3862 23086 22503 24263 20177-9804 23093 23952 22727 23109-0896 23917 23149-0148 24073 22949 23124 23347

County	Address	Zip Code
Page County	101 S. Court St, Luray, VA	22835
Patrick County	P.O. Box 367, Stuart, VA	24171
Pittsylvania	P.O. Box 272, Chatham, VA	24531-0272
Powhatan County	3834 Old Buckingham Rd, Ste C, Powhatan, VA	23139
Prince Edward County*	P.O. Box 446, Farmville, VA	23901
Prince George County	P.O. Box 155, Prince George, VA	23875-0155
Prince William County	P.O. Box 2467, Prince William, VA	22195-2467
Pulaski County	52 W. Main St, Rm 200, Pulaski, VA	24301-5044
Rappahannock County	P.O. Box 115, Washington, VA P.O. Box 366, Warsaw, VA	22747 22572
Richmond County Roanoke County	P.O. Box 20409, Roanoke, VA	24018-0513
Rockbridge County	P.O. Box 1160, Lexington, VA	24450-1160
Rockingham County	20 E. Gay St, Harrisonburg, VA	22802
Russell County	P.O. Box 517, Lebanon, VA	24266
Scott County	202 W. Jackson St, Ste 114, Gate City, VA	24251
Shenandoah County	600 N. Main St, Ste 104, Woodstock, VA	22664
Smyth County	P.O. Box 985, Marion, VA P.O. Box 760, Courtland, VA	24354
Southampton County Spotsylvania County	P.O. Box 175, Spotsylvania, VA	23837-0760 22553-0175
Stafford County	P.O. Box 98, Stafford, VA	22555-0098
Surry County	P.O. Box 35, Surry, VA	23883
Sussex County	P.O. Box 1398, Sussex, VA	23884-0398
Tazewell County	101 E. Main St, Ste 102, Tazewell, VA	24651
Warren County	P.O. Box 1775, Front Royal, VA	22630-1775
Washington County Westmoreland County	174 E. Main St, Abingdon, VA P.O. Box 68, Montross, VA	24210 22520
Westhoreiand County	P.O. Box 1278, Wise, VA	24293
Wythe County*	225 S. 4th St, Rm 101, Wytheville, VA	24382
York County	P.O. Box 190, Yorktown, VA	23690-0190
City of Alexandria*	301 King St, Rm 1700, Alexandria, VA	22314
City of Bedford	215 E Main St., Rm 110, Bedford, VA	24523
City of Bristol	497 Cumberland St, Bristol, VA	24201-4391
City of Buena Vista City of Charlottesville	2039 Sycamore Ave, Buena Vista, VA P.O. Box 9031, Charlottesville, VA	24416-3133
City of Chesapeake	P.O. Box 15285, Chesapeake, VA	22906-9031 23328-5285
	P.O. Box 3401, Colonial Heights, VA	23834
City of Covington	P.O. Drawer 58, Covington, VA	24426
City of Danville	P.O. Box 480, Danville, VA	24543
City of Emporia	P.O. Box 956, Emporia, VA	23847
City of Fairfax	10455 Armstrong St, Rm 224, Fairfax, VA	22030
City of Falls Church City of Franklin	300 Park Ave, Ste. 104-E, Falls Church, VA P.O. Box 389, Franklin, VA	22046-3301 23851-0389
City of Fredericksburg	P.O. Box 644, Fredericksburg, VA	22404-0644
City of Galax	P.O. Box 1128, Galax, VA	24333
City of Hampton	P.O. Box 636, Hampton, VA	23669-0636
City of Harrisonburg	P.O. Box 20031, Harrisonburg, VA	22801-7531
City of Hopewell	P.O. Box 1604, Hopewell, VA	23860
City of Lexington	P.O. Box 922, Lexington, VA	24450
City of Lynchburg City of Manassas	P.O. Box 858, Lynchburg, VA P.O. Box 125, Manassas, VA	24505-0858 20108-0125
City of Manassas Park	One Park Center Ct, Manassas Park, VA	20100 0120
City of Martinsville	P.O. Box 1222, Martinsville, VA	24114-1222
City of Newport News	2400 Washington Ave, Newport News, VA	23607-4389
City of Norfolk	P.O. Box 2260, Norfolk, VA	23501
City of Norton	P.O. Box 347, Norton, VA	24273
City of Petersburg City of Poquoson	135 N. Union St, Petersburg, VA 500 City Hall Ave, Poquoson, VA	23803 23662
City of Portsmouth	801 Crawford St, Portsmouth, VA	23704-3870
City of Radford	619 Second St, Rm 161, Radford, VA	24141
City of Richmond	900 E. Broad St, Rm 1003, Richmond, VA	23219
City of Roanoke*	215 Church Ave SW, Rm 251, Roanoke, VA	24011
City of Salem	P.O. Box 869, Salem, VA	24153
City of Staunton	P. O. Box 4, Staunton, VA	24401
City of Suffolk	P.O. Box 1459, Suffolk, VA	23439-1459
City of Virginia Beach City of Waynesboro	2401 Courthouse Dr, Bldg 1, Va. Beach, VA 503 W Main St, Rm 107, Waynesboro, VA	23456-9002 22980
City of Williamsburg	P.O. Box 245, Williamsburg, VA	23187-0245
City of Winchester	P.O. Box 706, Winchester, VA	22604
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