

# 2012 Virginia Form 500T

## TELECOMMUNICATIONS COMPANIES MINIMUM TAX



Name as shown on Virginia return \_\_\_\_\_ Federal Employer ID Number \_\_\_\_\_

Calendar Year During Which Gross Receipts Earned \_\_\_\_\_

### 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) 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production			
Incentive Tax Credits from 2012 Schedule 306B, Line 2 . . . . .	(DD)	_____	.00
a Full credit: Enter amount from 2012 Form 306, Line 12 . . . . .	a	_____	.00
b Reserved for future use . . . . .	b	_____	.00
c 85% credit: Enter amount from 2012 Form 306, Line 13 . . . . .	c	_____	.00
(EE) Reserved for future use . . . . .	(EE)	_____	.00
a Total Coal Related Tax Credits allowable this year: Add Lines (DD) a and, (DD) c . . . . .	a	_____	.00
b 2012 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2015 return. Enter amount from 2012 Form 306, Line 11 . . . . .	b	_____	.00
(FF) Motion Picture Production Tax Credits . . . . .	(FF)	_____	.00
(GG) Refundable Research and Development Expenses Tax Credit . . . . .	(GG)	_____	.00
Total Tax Credits [Add Lines (A) through (CC) and (EE)a, (FF) and (GG)] . . . . .	2.	_____	.00
3. Adjusted Corporate Income Tax (subtract Line 2 from Line 1) . . . . .	3.	_____	.00

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### 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 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 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 this amount on Form 500, in the Noncorporate Telecommunications Company section on Page 1 and on Line 11.

### Schedule of Minimum Tax for Consolidated and Combined Filers

	Federal Employer ID Number	Name	Minimum Tax
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			