2015

Virginia Form 763

Nonresident

Individual Income Tax Instructions

Commonwealth Of Virginia

Department Of Taxation

2614090 WEB Rev. 12/15

Virginia Tax Online Services

www.tax.virginia.gov

Get Your Tax Refund Fast Using e-File

Last year, over 3.2 million Virginia taxpayers used IRS e-File services to file their state and federal income tax returns. e-File is fast, safe and convenient. Use one of these Electronic Filing (e-File) options offered by participating software companies:

- **Free File -** A free federal and state income tax preparation and electronic filing program available to taxpayers based on income and other eligibility requirements.
- **Paid e-File -** Commercial tax preparation and e-File software available online or over-the-counter for personal use and through tax preparers.

Visit **www.tax.virginia.gov** to find out more about these options, including links to e-File providers.

Look Up Your Form 1099-G/1099-INT Information Online

Form 1099-G/1099-INT may be downloaded securely and printed from **www.tax.virginia.gov**.

Check Your Refund Status

e-File combined with Direct Deposit is the fastest way to receive your refund. Visit **www.tax.virginia.gov** or call **(804) 367-2486** to check your status. See below for approximate refund turnaround time frames. To reduce the risk of refund fraud, the Virginia Department of Taxation uses various processes to validate tax refunds prior to issuance. These processes could delay the receipt of your refund.

- If you e-File and request a Direct Bank Deposit, your refund will be issued in about 2 weeks. It will take about 3 weeks if a Direct Bank Deposit is not requested.
- If you file a paper tax return and request a Direct Bank Deposit, your refund will be issued in approximately 8 weeks. It will take about 9 weeks if a Direct Bank Deposit is not requested.
- If you mail your tax return using Certified Mail, it could take an additional 1 to 3 weeks before the Department receives it from the Post Office.

Make Online Payments

- Make an Estimated Tax Payment, a Filing Extension Payment, a Return Payment or pay a Tax Bill online using Bank Debit or EFT Debit. Visit **www.tax.virginia.gov**.
- **Pay by credit or debit card** at www.officialpayments.com or call 800-2PAY-TAX.

Need Help?

The Department's website contains valuable information to help you.

- **Laws, Rules & Decisions** – For easy access to the *Code of Virginia*, Tax Regulations, Legislative Summaries, Rulings by the Tax Commissioner, Tax Bulletins and Attorney General Opinions.
- **Online Calculators** – Use the Department's online Age Deduction Calculator, Spouse Tax Adjustment Calculator or Tax Calculator to help you with your taxes.
- **e-Alerts -** Sign up and stay informed. By subscribing, you will periodically receive automatic email notifications regarding legislative changes, filing reminders and other relevant information.

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WHAT'S NEW

Virginia's Fixed Date Conformity with the Internal Revenue Code: Virginia's date of conformity with the Internal Revenue Code (IRC) was advanced from January 2, 2013 to December 31, 2014, with limited exceptions. Virginia will continue to disallow any bonus depreciation allowed for certain assets under IRC §§ 168(k), 168(l), 168(m), 1400L and 1400N; the five-year carryback of federal net operating loss deductions generated in Taxable Year 2008 or 2009; and federal income tax deductions for applicable high yield discount obligations under IRC § 163(e)(5)(F). At the time these instructions went to print, the only required adjustments for "fixed date conformity" were those mentioned above. However, if federal legislation is enacted that results in changes to the IRC for the 2015 taxable year, taxpayers will be required to make adjustments to their Virginia returns that are not described in the instruction booklet. Information about any such adjustments will be posted on the Department's website at **www.tax.virginia.gov**.

Refund Options: Effective January 1, 2016, the refund debit card option is no longer available. Individual refunds will be issued only by check or direct deposit to taxpayers' checking or savings accounts. Direct deposit is the fastest way to get your refund. To have your refund deposited directly into your bank account, fill in the banking information on your return. Otherwise, your refund will be issued as a check.

Refund debit cards issued over the past three years with an outstanding balance are still valid and may continue to be used.

Subtraction for Discharge of Student Loans: Effective for taxable years beginning on and after January 1, 2015, an individual income tax subtraction is allowed for any income attributable to the discharge of a student loan solely by reason of the student's death. This subtraction is not applicable to the discharge of private loans, nor would it apply to the discharge of loans that are already excluded from federal income taxation.

Subtraction for Certain Long-Term Capital Gain: The sunset date for making investments in certain high technology businesses that qualify for this subtraction is extended from June 30, 2015 to June 30, 2020.

Subtraction for the Gain on the Sale of Land for Open-Space Use: This subtraction is not available for taxable years beginning on or after January 1, 2015.

Disaster Relief Assistance by Out-of-State Businesses and Individuals: Legislation passed by the 2015 General Assembly provides a tax exemption for out-of-state businesses and employees providing disaster relief assistance in Virginia. The exemption provisions apply to state and local taxes and fees as well as to the associated registration and licensing requirements. The provisions do not apply to any transaction taxes and fees, including but not limited to, motor fuels taxes, sales and use taxes, transient occupancy taxes, and car rental taxes and fees based on purchases, leases, or consumption in Virginia. For details, visit **www.tax.virginia.gov**.

Neighborhood Assistance Act Tax Credit: Physician specialists who donate specialty medical services to patients who are referred from certain approved neighborhood organizations whose sole purpose is to provide specialty medical referral services to patients of participating clinics are now eligible for this credit regardless of where the physician specialist performs the specialty medical services.

Recyclable Materials Processing Equipment Tax Credit: Changes include (i) extending the expiration date of the credit to January 1, 2020; (ii) increasing the credit allowed from 10% to 20% of the purchase price of qualifying machinery and equipment; and (iii) establishing a $2 million in annual credit cap.

Land Preservation Tax Credit: Several changes were made to the credit. The maximum amount of tax credits that may be issued in each calendar year was reduced from $100 million to $75 million beginning in 2015. The maximum Land Preservation Tax Credit that each taxpayer may claim is reduced from $100,000 in Taxable Year 2014 to $20,000 in Taxable Years 2015 and 2016, and to $50,000 for each taxable year thereafter. However, for any qualifying fee simple donation of land conveyed to the Commonwealth on or after January 1, 2015, the amount of credit claimed by each taxpayer would be limited to $100,000. The Department of Taxation is prohibited from issuing any tax credit for a donation from any allocation or pool of tax credits attributable to a calendar year prior to the year in which the complete tax credit application for the donation was filed. In addition, for land or an interest in land conveyed on or after July 1, 2015, no credit will be allowed unless a completed credit application with regard to such conveyance has been filed with the Department of Taxation by December 31 of the year following the calendar year of the conveyance.

Green Job Creation Tax Credit: The sunset date for this credit was extended to January 1, 2018.

Major Business Facility Job Tax Credit: The requirement that a qualified major business facility spread the credit allowed per qualified full-time employee over 2 taxable years instead of over 3 taxable years was made permanent. Previously, this requirement applied only to taxable years beginning January 1, 2009 through December 31, 2014.

REMINDERS

Extension for Filing Income Tax Returns: All taxpayers are granted an automatic 6-month extension of time to file their income tax returns. No application for extension is required; however, any tentative tax due must be paid with an extension voucher, Form 760IP, by the original due date for filing the return.

Litter Tax: Every manufacturer, wholesaler, distributor or retailer of the following products is subject to the Litter Tax.

- Food for Human or Pet Consumption
- Groceries
- Cigarettes and Tobacco
- Soft Drinks and Carbonated Waters
- Distilled Spirits, Wine, Beer and Other Malt Beverages
- Newspaper or Magazines
- Paper Products and Household Paper
- Glass and Metal Containers
- Plastic or Fiber Containers made of Synthetic Material
- Cleaning Agents and Toiletries
- Nondrug Drugstore Sundries
- Motor Vehicle Parts

Businesses become subject to the tax on the first January 1 they are in business. The Litter Tax return, Form 200, and payment of the tax are due on May 1 of each year, for the preceding calendar year.

Civil and Criminal Penalties: The civil penalty for filing a false or fraudulent return or for failing or refusing to file any return with intent to evade the tax, is an additional penalty of 100% of the correct tax.

Any individual who willfully fails or refuses to file a return, at the time or times required by law, shall be guilty of a Class 1 misdemeanor. In addition, an individual who makes any false statements on a return, with intent to defraud the Commonwealth, shall be guilty of a Class 6 felony.

Debt Collection: Before issuing any refunds, Virginia law requires the Department to check for any outstanding debt with agencies of the Commonwealth of Virginia, Virginia local governments and the Virginia court system. If any such debt is found, regardless of the type of tax return filed, all or part of your refund may be withheld to help satisfy the debt, and the processing of your return will be delayed.

In addition, the Department is authorized to submit eligible state income and business tax debts to the U.S. Department of Treasury Offset Program (TOP). Once a debt is submitted, the U.S. Department of Treasury will withhold or reduce your eligible federal tax refund or federal vendor payment by the amount of your debt. The Internal Revenue Code authorizes this process, known as “offset.”

Offset of federal refunds is only one source of funds that the Department of Taxation may use to satisfy an outstanding tax bill. Your state income tax refund and payments from other state agencies may be withheld to satisfy an outstanding tax bill as well.

Because of timing differences in obtaining funds from various sources, it is possible for the Department to receive funds from more than one source to satisfy the same debt. If this happens, the overpaid amount will be released upon receipt of the funds. You do not need to contact the Department to request your refund.

Direct Deposit: Due to electronic banking rules, the Department will not allow direct deposits to or through foreign financial institutions. Attempting to use direct deposit to transfer funds electronically to a financial institution outside the territorial jurisdiction of the United States will significantly delay your refund. Visit **www.tax.virginia.gov** for details.

Tax-Related Identity Theft: Tax-related identity theft occurs when someone uses your Social Security Number to file a tax return claiming a fraudulent refund. Often, an identity thief will use your Social Security Number to file a return early in the year. You may not be aware that you are a victim until you file your return and learn one already has been filed. We apply stringent scrutiny to all tax returns in an attempt to detect fraudulent tax refunds. If you receive a letter from us asking for additional information to verify that you are the actual taxpayer filing a return, please respond immediately. To learn more about identity theft and how to protect yourself, see the following resources:

- IRS Taxpayer Guide to Identify Theft
- IRS Identity Protection Tips
- Virginia Attorney General
- Federal Trade Commission

GENERAL INFORMATION

WHERE TO GET FORMS AND ASSISTANCE

Where to Get Forms

- Download returns and schedules from the Department's website **www.tax.virginia.gov**.
- Order forms online through the Department's website or call (804) 367-8031.

Assistance

- Call Customer Services at (804) 367-8031. TTY users dial 7-1-1 between 8:30 a.m. and 5:00 p.m.
- Mail requests for information to **Virginia Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115** (Do not mail your return to this address).
- Contact the Department for assistance at **www.tax.virginia.gov**
- Call or visit your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Check the list on the back cover for contact information.

ESTIMATED INCOME TAX FILING

If you did not have enough income tax withheld, you may need to pay estimated income tax. Generally, you are required to make payments of estimated income tax if your estimated Virginia tax liability exceeds your Virginia withholding and other tax credits by more than $150.

To make estimated tax payments online, visit the Department's website: www.tax.virginia.gov or file Form 760ES.

If you owe a large amount of tax, you may need to increase the amount of tax withheld or make estimated tax payments during the year.

You may be penalized if you underpaid your estimated tax or did not have enough tax withheld.

AMENDED RETURN FILING

When to File

If you file an amended federal return reflecting a change in your taxable income or any other amount that would affect the Virginia return, you must file an amended Virginia tax return within 1 year. If the Internal Revenue Service (IRS) provided documentation that acknowledges acceptance of your federal amended return, enclose a copy with the Virginia amended return. In addition, if you file an amended return with any other state that results in a change that would affect your Virginia income tax, you must file an amended Virginia tax return within 1 year.

If the change reduces the tax, by law the Department may issue a refund only if the amended return is filed within:

- 3 years from the due date of the original return, including valid filing extensions;
- 1 year from the final determination of the amended federal return or federal change, whichever is later, provided that the allowable refund is not more than the decrease in Virginia tax attributable to the federal change or correction;
- 1 year from the final determination of the amended return of any other state or change or correction in the income tax of the taxpayer for any other state, provided that the refund does not exceed the amount of the decrease in Virginia tax attributable to such change or correction;
- 2 years from the filing of an amended Virginia return resulting in the payment of additional tax, provided that the current amended return raises issues relating solely to the prior amended return and that the refund does not exceed the amount of the tax payment made as a result of the prior amended return; or
- 2 years from the payment of an assessment, provided the amended return raises issues relating only to the prior assessment and the refund does not exceed the amount of tax paid on the prior assessment.

Form 763

To amend Form 763, complete a new Form 763 (for the taxable year you are amending) using the corrected figures, as if it were the original return. Check the amended box located in the check applicable boxes section. Do not make any adjustments to the amended return to show that you received a refund or paid a balance due as a result of the original return.

Required Enclosures

If you filed an amended federal return, enclose a copy of your federal Form 1040X or other claim form and supporting material with your amended Virginia return to substantiate the amendment. In addition, a copy of the final determination made by the IRS should be included to verify acceptance of the amended federal return. If amending your Virginia return for other reasons, enclose a statement explaining why you are amending your return. Show any computations necessary to verify the adjustments you are making. Submit your check or money order with your return if you owe a balance due. Also, include additional Forms W-2, 1099 or VK-1 with your return if claiming more income tax withheld than what was claimed on your original return.

Federal Adjustments

If your federal income tax return was adjusted by the IRS during the taxable year, an amended Virginia return must be filed within 1 year after the final determination of such federal change, correction or renegotiation. Include a copy of the federal adjustments. See "When to File" earlier in this section for additional information.

Net Operating Losses

Although there is no express statutory provision for a separate Virginia net operating loss available for carryback or carryover, the amount of federal net operating loss is the starting point in computing the amount of deduction to be allowed on the Virginia return. Check the amended return box located on the front of Form 763, indicating that this is an amended return. Also, check the box indicating the return is the result of a net operating loss (NOL) carryback. **Be sure to enclose a complete copy of your federal amended return, if applicable.** General instructions for computing the NOL can be obtained from the Laws, Rules & Decisions section on the Department's website at **www.tax.virginia.gov**. Select the link for Virginia Tax Administrative Code (Regulations) and find 23VAC10-110-80 and 23VAC10-110-81, located under Chapter 110, Individual Income Tax.

DECEASED TAXPAYERS

<u>Surviving Spouse filing Joint Return</u>: As the surviving spouse, you are considered the primary taxpayer. To complete your return:

- List your name, Social Security Number and Date of Birth first on the return.
- Include your spouse's name, Social Security Number and Date of Birth in the fields labeled for spouse.

- Fill-in the Deceased oval next to the field for your spouse's Date of Birth.
- Any refund issued will be made payable to the surviving spouse. The refund may be direct deposited.
- No additional documentation or forms are required.

Single Filers: If you are the court-appointed or certified Personal Representative (also referred to as Executor or Administrator) of the decedent's estate, include a copy of the court certificate showing your appointment with the return.

- Any refund issued will be made payable to the estate of the decedent.
- The refund will be issued as a check. The check may be cashed or deposited with the endorsement of the court-appointed Personal Representative.

Joint Filers, both Taxpayers Deceased: Follow the instructions for Single Filers.

Important: If a refund is due, the refund will be issued in the name of the surviving spouse or the estate of the decedent(s) unless a properly completed copy of federal Form 1310 is provided. When filing electronically, the Form 1310 must be included with the federal filing.

RECORD KEEPING

Keep your tax records for at least 3 years from the due date of the return or the date the return was filed, whichever is later. If the IRS requires you to keep your federal records for a longer period of time, keep your state records for the same period of time.

FILING REQUIREMENTS

Filing Threshold

Filing requirements are based on your residency status and the amount of your income. Dependents and students are subject to the same filing requirements as anyone else.

- Nonresidents of Virginia with income at or above the filing threshold must file if any of their income is from Virginia sources.
- Residents of Virginia with income at or above the minimum filing threshold must file.

For information on Virginia residency requirements, please read the next section, "Residency Status."

If your Virginia Adjusted Gross Income (VAGI) is at or above the threshold amount shown in the following table, you are required to file. VAGI is the Adjusted Gross Income on your federal return plus any Virginia additions from Line 2, minus any Virginia subtractions from Line 8. Information on Virginia additions and subtractions is included in the instructions later in this booklet.

If your income is only from wages, salaries and interest from a savings or checking account, your VAGI is usually the same as the federal adjusted gross income shown on your federal return. Once you have computed your VAGI, check the chart below to see if you need to file a Virginia income tax return.

YOU DO NOT HAVE TO FILE IF YOU ARE:

Single and your VAGI is less than **$11,950**

Married filing a joint return (both must have Virginia Source Income) and your combined VAGI is less than **$23,900**

Married, spouse has no income from any source and your VAGI is less than **$11,950**

Married filing separately (on separate forms) and your VAGI is less than **$11,950**

If you are not required to file, but you had Virginia income tax withheld or you made estimated payments, you are entitled to a refund of the amount withheld or paid. You must file a return to get a refund.

We periodically review and update the Department's records to make sure that we have correct return information. Sometimes, we have to contact taxpayers to confirm that they did not need to file for a given year. As a result, even if you do not need to file a return for 2015, you may receive an inquiry at a later date to verify your VAGI.

RESIDENCY STATUS

Residents

Every Virginia resident whose Virginia Adjusted Gross Income is at or above the minimum filing threshold must file. Any "federal area" such as a military or naval reservation, federal agency or federal administration that is inside the geographical boundaries of Virginia is considered a location in Virginia and non-active duty residents of those areas are subject to Virginia income tax just like residents of any other location in the state.

You may be required to file as a resident in two states if you are an actual resident of one state and a domiciliary resident of another state (see definitions below). If you are in this situation, you may be able to take a credit on the return filed in the state of your legal domicile. Refer to the instructions for Schedule OSC on Page 30 of these instructions for more information on the credit for tax paid to another state.

Domiciliary Residents

Anyone who maintains a legal domicile (residence) in Virginia, whether living in or out of Virginia, is a domiciliary resident. This includes members of the U.S. armed forces who have Virginia as their home of record. Domiciliary residents have their permanent place of residence in Virginia. Any person who has not abandoned his or her legal domicile in Virginia and established legal domicile in another state remains a domiciliary resident of Virginia, even if residing in another jurisdiction for a number of years. In determining domicile, the Department considers many factors. Some of the more common indicators of domicile are: voter registration; motor vehicle and personal property registration; business pursuits; expressed intent; conduct; leaseholds and situs of real property owned.

Actual Residents

Anyone, other than a member of the U.S. armed forces or the U.S. Congress, who maintains a place of abode (i.e., home) in Virginia for a total of more than 183 days of the taxable year while having legal domicile (residence) in another state or country is an actual resident of Virginia. This category often includes students who are domiciliary residents of another state while attending college in Virginia or the spouses* and dependents of members of the U.S. armed forces stationed in Virginia. Although this residency classification does not apply to members of the U.S. Congress, it does apply to members of their families and staffs.

*The spouse of a military service member may be exempt from Virginia individual income tax on income from services performed in Virginia if (i) the service member is present in Virginia in compliance with military orders; (ii) the spouse is in Virginia solely to be with the service member; and (iii) they both maintain domicile in another state that is the same for both spouses. For more information, see Tax Bulletin 09-10 and Tax Bulletin 10-1 which are available on the Department's website at **www.tax.virginia.gov**.

Nonresidents

Nonresidents of Virginia with Virginia Adjusted Gross Income at or above the filing threshold must file if any of their income is from Virginia sources. Income from Virginia sources is income received from labor performed, business done, or property located in Virginia, including gains from sales, exchanges or other dispositions of real estate and intangible personal property having a situs in Virginia. Virginia source income includes income passed through from a partnership, S corporation or limited liability company that does business in Virginia. It also includes business income and proceeds from real estate transactions passed through by a Virginia trust. It generally does not include personal savings account interest or dividends from an individual's stock market investments.

Those who maintain legal domicile in another state and live in Virginia less than 183 days of the taxable year (or do not live in Virginia at all) are nonresidents. Also, members of the U.S. armed forces who have another state as their home of record (legal domicile) are generally classified as nonresidents of Virginia, even though they may be stationed in Virginia for years.

Exceptions for Certain Nonresidents

If you are a nonresident of Virginia who commutes daily to work in Virginia from **Kentucky** or the **District of Columbia**, you do not have to file if:

- You have no actual place of abode in Virginia at any time during the year;
- Salaries and wages are your only Virginia source income; and
- Your salaries and wages are subject to income taxation by Kentucky or the District of Columbia.

If you are a nonresident of Virginia who is a resident of **Maryland, Pennsylvania or West Virginia** and you earn salaries and wages in Virginia, you are exempt from filing a Virginia income tax return and paying Virginia income tax if:

- Your only income from sources in Virginia is from salaries and wages; and
- Your salaries and wages are subject to income taxation by Maryland, Pennsylvania or West Virginia.

If you are a domiciliary resident of **Kentucky, Maryland, Pennsylvania, West Virginia or the District of Columbia** and have income from Virginia sources other than wages and salaries, (such as business income or gain from the sale of a residence), you must file a Virginia Nonresident Individual Income Tax Return, Form 763, and pay tax on income not specifically exempted above.

Spouses of Military Personnel: Under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act, a spouse of a military servicemember may be exempt from Virginia income tax on wages if (i) the servicemember is present in Virginia in compliance with military orders; (ii) the spouse is present in Virginia solely to be with the servicemember; and (iii) they both maintain the same non-Virginia domicile state. More information is available in Tax Bulletin 09-10 and Tax Bulletin 10-1 available on the website at **www.tax.virginia.gov**.

Tax Withheld in Error by Employer: If Virginia tax was withheld from your income in error, you should file Form 763S to obtain a refund.

If you meet any of the exceptions above and had Virginia withholding, you may need to file Form 763S, Virginia Special Nonresident Claim For Individual Income Tax Withheld to claim your refund.

Part-Year Residents

You may be a part-year resident if your residency in Virginia began or ended during the taxable year. Residents who move into or out of Virginia during the taxable year and do not fall into either category below are generally considered full-year residents.

- Virginia residents who move out of Virginia during the taxable year *and* become domiciliary residents of another state are part-year residents, provided they do not move back to Virginia for at least 6 months.
- Those who move into Virginia during the taxable year and become either domiciliary or actual residents of Virginia are also considered part-year residents.

The distinction between full-year and part-year residents is important in deciding which form to file and what income is taxable in Virginia. To compute Virginia Adjusted Gross Income (VAGI) and determine if VAGI meets the minimum filing threshold, part-year residents who file Form 760PY are allowed a subtraction from federal adjusted gross income equal to the amount of income attributable to residence outside Virginia.

If you are a part-year resident and you do not file the correct form, you will not compute the correct amount of tax. See the next section, "WHICH FORM TO FILE."

WHICH FORM TO FILE

Residents File Form 760

File Form 760 if you are a part-year resident and all of your income came from Virginia sources or was received while you were a Virginia resident. This will allow you to claim the full exemption and standard or itemized deduction instead of computing partial amounts as required for part-year residents filing Form 760PY.

Part-Year Residents File Form 760PY

As a general rule, part-year residents file Form 760PY. If 1 spouse is a full-year resident and the other is a part-year resident, the couple may file together on Form 760PY. The part-year resident spouse will compute a prorated exemption amount. The full-year resident spouse will claim the full exemption amount.

If you are a part-year resident who received Virginia source income, as well as other income, during the portion of the year you lived in another state, you need to file 2 Virginia returns for the taxable year. File Form 760PY to report the income attributable to your period of Virginia residency. File Form 763, the nonresident return, to report the Virginia source income received as a nonresident.

Nonresidents File Form 763

Generally, nonresidents with income from Virginia sources must file a Virginia return if their income is at or above the filing threshold. Nonresidents who earn salaries and wages in Virginia and pay tax on those salaries and wages to the District of Columbia, Kentucky, Maryland, Pennsylvania or West Virginia are not required to file if they meet the criteria described in the previous section under "Exceptions for Certain Nonresidents." Residents of states other than those in "Exceptions for Certain Nonresidents" do not qualify for a filing exception.

Usually, when 1 spouse is a resident and the other spouse is a nonresident, each spouse whose income is at or above the filing threshold, must file separately. The resident spouse must file on Form 760. The nonresident spouse must file Form 763. There are only 3 circumstances in which such a couple can file jointly on the same return. If both spouses have income and all of the nonresident's income is Virginia source income, a joint resident return (Form 760) may be filed. If both spouses elect to determine their joint Virginia taxable income as if they were both Virginia residents, a joint resident return may be filed. Also, if the nonresident spouse has no income at all, a joint resident return may be filed.

Members of the Armed Forces

Active duty pay for members of the armed forces is taxable only in the state of legal domicile, regardless of where stationed. You must file as a nonresident if you are in the military, domiciled in another state and have any other income that is from Virginia sources.

The spouse of a military service member may be exempt from Virginia individual income tax on income from services performed in Virginia if (i) the service member is present in Virginia in compliance with military orders; (ii) the spouse is in Virginia solely to be with the service member; and (iii) they both maintain the same non-Virginia domicile state. For more information, see Tax Bulletin 09-10 and Tax Bulletin 10-1 available on the Department's website at **www.tax.virginia.gov**.

Use Form 763 if you are in the military, domiciled in another state and have any other income that is from Virginia sources. Examples follow.

If a married couple lives in Virginia for the entire year, but is domiciled in Alabama, and has nonmilitary income from Virginia sources that is attributable to both spouses, the spouse on active duty must file Form 763, using Filing Status 4. Generally, the state of domicile will allow credit for tax paid to Virginia on the earned income that is taxed in both states.

If the nonmilitary spouse's domicile changed to Virginia during the year, Form 760PY must be filed, using Filing Status 3, to pay tax on income earned after becoming a Virginia resident.

Spouses of Military Personnel: Under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act, a spouse of a military servicemember may be exempt from Virginia income tax on wages if (i) the servicemember is present in Virginia in compliance with military orders; (ii) the spouse is present in Virginia solely to be with the servicemember; and (iii) they both maintain the same non-Virginia domicile state. If the spouse is not exempt from Virginia income tax see "Married Taxpayers" above. More information is available in Tax Bulletin 09-10 and Tax Bulletin 10-1 available on the website at **www.tax.virginia.gov**.

Unified Nonresident Composite Filers File Form 765

Partnerships, S corporations and limited liability companies may file, on behalf of their nonresident partners, shareholders, or members, a **unified return (Form 765)** thereby relieving these persons of the responsibility of filing a Virginia nonresident individual return. An owner of a pass-through entity may also need to file a nonresident return (Form 763) to report Virginia source income that was not included on a Form 765. Income reported on a unified return would be subtracted on the Form 763 using Code 50 (Pass-Through Entity Income) on Lines 6b - 6d of the Schedule 763 ADJ.

Other Frequently Used Virginia Forms

Schedule 763 ADJ - Required for:

- Additions to federal adjusted gross income
- Subtractions from federal adjusted gross income
- Deductions from Virginia Adjusted Gross Income
- Credit for Low-Income Individuals
- Addition to tax, penalty and interest

Schedule VAC

- Required for contributions to Virginia College Savings Plan Accounts and Other Voluntary Contributions

Schedule CR

- Required to claim most tax credits. *For some Schedule CR credits, other forms are required.*

Form 760C

- Required to compute the addition to tax for individuals, estates and trusts

Form 760F

- Required to compute the addition to tax for farmers, fishermen and merchant seamen

Form760IP

- Used to make an extension payment

Form CU-7

- Consumer's Use Tax Return

Form 760ES

- Used to make estimated tax payments

Form 763S

- Used by nonresidents to claim a refund of Virginia tax withheld if not required to file

Schedule OSC

- Required to claim credit for taxes paid to another state

WHEN TO FILE

Calendar Year Filers - May 2, 2016

If your taxable year is January 1, 2015 - December 31, 2015, your individual income tax return must be postmarked no later than **May 2, 2016**, to avoid late filing penalties and interest.

When filing by mail, the envelope must be postmarked by the due date. Put the correct postage on your envelope. If your return is sent back to you because of insufficient postage, you are liable for the penalties and interest if the postmark on the remailed return is after the due date. Tax returns or payments of taxes remitted by a commercial delivery service will be considered timely filed if received in an envelope or sealed container bearing a confirmation of shipment on or before midnight of the day the return or payment is due.

If the due date falls on a Saturday, Sunday or legal holiday, you may file your return on the next day that is not a Saturday, Sunday or legal holiday.

Fiscal Year Filers

If your taxable year is not January 1 through December 31, your return must be postmarked by the 15th day of the 4th month following the close of your fiscal year.

When filing by paper, you should write "FISCAL YEAR FILER" across the top of Page 1 of Form 763 and enclose a statement indicating the beginning and ending months of your 12-month fiscal year. If you file after the due date or do not pay the full amount due by the due date, you may have to pay penalties and interest.

Overseas Rule

If you are living or traveling outside the United States or Puerto Rico (including persons in the military or naval service on duty outside the United States and Puerto Rico), you must file your return by **July 1, 2016.** Be sure to check the appropriate box to the left of the name and address section.

Members of the Military - Members of the armed forces serving in a combat zone receive either the same individual income tax filing and payment extensions as those granted to them by the IRS, plus an additional 15 days, or a 1-year extension, whichever date is later. All extensions also apply to spouses of military personnel.

Service families may wish, however, to file their individual income tax returns before the extended deadlines to receive refunds. Service members claiming this extension should write"Combat Zone"across the top of their tax returns and on the envelopes used to mail their returns. Such combat zone personnel should similarly write"Combat Zone"across the top of their correspondence, and on the envelope used to mail the correspondence, when responding to any notices issued by the Department regarding tax collection or examination. More information can be obtained from Tax Bulletin 05-5, available in the Laws, Rules, and Decisions Section of the Department's website at **www.taxpolicy.virginia.gov**.

In addition, every member of the armed services deployed outside of the United States is allowed an extension of his or her due date. The extension will expire 90 days following the completion of deployment. Service members who claim this extension should write "Overseas Noncombat" on the top of their tax returns.

Extension Requests

Extension Provisions: Virginia law provides an automatic 6-month filing extension for income tax returns. No application for extension is required. The extension is for filing the return, not for payment of the tax; therefore, you must pay at least 90% of your tax by the due date, May 1 for calendar year filers. To make a payment of tentative tax, use Form 760IP.

If you file your return within 6 months after the due date but do not meet the 90% payment requirement, an extension penalty of 2% per month will apply to the balance of tax due with your return from the due date through the date your return is filed, to a maximum of 12% of the tax due. Interest will also accrue on any balance of tax due with a return filed within the extension period, regardless of whether the 90% payment requirement is met.

If you file your return within 6 months after the due date but do not pay the tax due at the time of filing, the unpaid balance will be subject to a late payment penalty of 6% per month from the date of filing through the date of payment, to a maximum of 30%. The late payment penalty will be assessed in addition to any extension penalty that may apply. The automatic extension provisions apply only to returns that are filed within 6 months from the due date. If you file your return more than 6 months after the due date, a late filing penalty of 30% will apply to the balance of tax due with your return.

Refund Returns - You do not need to file an extension if you cannot file by the due date and you are certain that your return will result in a refund. This is because the late filing penalty is not assessed on refund returns. To receive a refund, however, you must file within 3 years of the due date.

Foreign Income Exclusion - If you qualify for the federal foreign income exclusion and have requested an extension of time for filing your federal return, you may apply for an extension of time to file your state return. You will be granted an extension for 30 days after the date you expect to qualify for the exclusion. You must apply by letter on or before the 1st day of the 7th month following the close of your taxable year and enclose a copy of the approved federal extension with your return when you file.

WHERE TO FILE

To file by mail, use the mailing address listed on the back cover of this booklet for the city or county in which all or the principal part of income from Virginia sources was derived. Returns can be filed directly with the Virginia Department of Taxation. Most nonresident returns can also be filed electronically.

BALANCE DUE RETURNS

You can pay by check, credit card or online. Make your check payable to the Treasurer of the city or county in which you reside. **Make sure your Social Security Number is on your check and make a notation that it is your 2015 income tax payment.**

To pay by credit card, call 1-800-272-9829 (1 800 2 PAY TAX), or visit **www.officialpayments.com**. **The jurisdiction code for Virginia is 1080.** If you choose this option, fill in the check box on Line 37 of Form 763, indicating this type of payment. You will be assessed a fee by the company processing the transaction.

Make an online payment from your checking or savings account for balance due returns using Web Payments at **www.tax.virginia.gov**.

If you have already filed your return with your Local Commissioner of the Revenue and did not indicate you were paying by credit card, call your Local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit card payment. Phone numbers are listed on the inside back cover of this booklet.

AVOID COMMON MISTAKES

- **Sign your return.**
- Make sure your name, address and Social Security Number(s) are correct.
- Be sure to complete all applicable check boxes.
- Verify all entries and check all math.
- If you itemized deductions, make sure you complete Line 10 through Line 12 on Form 763.
- Be sure to include the front and back of all documents.
- Put the correct postage on your envelope. If your return is sent back to you because of insufficient postage, you are liable for the penalties and interest if the postmark on the remailed return is after the due date.
- **File your original return. Do not file a photocopy.**

HOW TO ASSEMBLE YOUR RETURN

If you completed any of the forms or schedules listed below, you must enclose them with your Virginia return. Place these forms behind your Virginia return in the following order.

- If filing both Form 760PY and Form 763, enclose Form 763 **behind** Form 760PY so that the title of Form 763 can be seen over the top of the title of Form 760PY. Enclose a statement over the Form W-2 on Form 760PY stating that "Form 763 is enclosed behind Form 760PY."
- **Virginia Forms**
  - Schedule 763 ADJ
  - Schedule CR
  - Schedule VAC
  - Schedule OSC
  - Schedule of Income
  - Form 760C or Form 760F
  - Forms 301, 304, 306 or 307
  - Any additional documentation as required.
- **Federal Forms**
  - Complete copy of your federal income tax return.
- If claiming credit for income tax paid to another state on Schedule OSC, enclose a complete copy of the state tax return filed with the other state.

Withholding Forms

Be sure to include Forms W-2, W-2G, 1099 and VK-1 that indicate the same amount of Virginia income tax withheld as the amount you claim on your return. **Enclose** these with your return. When enclosing Form VK-1, fold in half and enclose in front of return.

Payments

Submit check with your return. If paying by credit card, please check the box on Line 37 of Form 763.

Important: If you make your payment by check after filing your return, do not submit a copy of your previously filed return with your payment.

FORM 763 LINE INSTRUCTIONS

NAME, ADDRESS AND SOCIAL SECURITY NUMBER (SSN)

Name

Enter your complete name (including middle initial) and mailing address in the boxes provided. If filing a joint return, Filing Status 2, enter the complete name of your spouse. If you are married filing separate returns (Filing Status 3 or 4), DO NOT enter your spouse's name in the spouse name box. Instead enter your spouse's name on the Filing Status 3 or 4 line below the address box.

Address

Enter your home street address. Do not enter a P.O. Box unless mail is not delivered to your street address.

Social Security Number (SSN)

Be sure your Social Security Number is entered correctly. The Social Security Number entered in the "Your Social Security Number" box, must be the number of the person whose name is shown first.

Privacy Act

The Privacy Act of 1974 requires any federal, state or local government agency that requests individuals to disclose their Social Security Numbers to inform those individuals whether the disclosure is mandatory or voluntary, by what statutory or other authority the number is requested and how it will be used. The following information is provided to comply with these requirements.

Disclosure of the Social Security Number is mandatory pursuant to these instructions, as set forth under *Va. Code* § 58.1-209. The Social Security Number is used as a means of identification for the filing and retrieval of income tax returns and is also used to verify the identity of individuals for income tax refund purposes.

Date of Birth

Please be sure to provide this information. It is used to assist in the verification of taxpayer identity. If you are filing a joint return, enter your date of birth and your spouse's date of birth in the same order as your names and Social Security Numbers.

City or County

Enter the name of the city or county where the principal place of business, employment or income source in Virginia is located. Check the appropriate city or county box, and enter, in the next box to the right, the 3-digit locality code from the back cover of this booklet for the city or county you entered.

CHECK BOXES

Below the name and address section, there are several check boxes. Please check all boxes that apply.

- **Amended Return**
  Check this box if this is an amended return. For more information, please refer to the "Amended Return" section of these instructions.
- **Check if Result of NOL**
  Also, check this box if the reason for amending your return is the result of a net operating loss (NOL). For more information, please refer to the "Net Operating Loss" section of these instructions.
- **Dependent on Another's Return**
  Check the box if you can be claimed as a dependent on someone else's return. If you check this box, see the instruction for Line 12.
- **Name(s) and Address Different Than Shown on 2014 Virginia Return**
  Check this box if your name or your spouse's name or address is different than the one shown on your 2014 Virginia Return.
- **Qualifying Farmer, Fisherman or Merchant Seaman**
  Check this box if you are a self-employed farmer, fishermen or merchant seaman and at least two-thirds of your gross income is from those employments. This information is used to identify farmers, fishermen and merchant seamen subject to special rules for paying estimated tax. See "Addition To Tax For Underpayment Of Tax" section in these instructions for details.
- **Overseas on Due Date**
  Check this box if you were living or traveling outside the United States and Puerto Rico (including serving in the military or naval service), on May 2, 2016. You must file your return by **July 1, 2016.**
- **Earned Income Tax Credit Claimed on Federal Return**
  If you claimed an Earned Income Tax Credit on your 2015 federal return, enter the amount claimed.

FILING STATUS

Enter the correct number in the box to identify your filing status.

In most cases, your filing status will be the same as the one you selected on your federal return.

If claiming Filing Status 3 or Filing Status 4, enter your spouse's name on the line provided in the Filing Status section and your spouse's Social Security Number in the name and address section of the return.

Same-sex couples that are married under the law of any state are recognized as married couples for Virginia income tax purposes. For more information, see Virginia Tax Bulletin 14-7 (Public Document 14-174, 10/7/14).

Single (Filing Status 1)

Use this filing status if you claimed one of the following federal filing statuses on your federal return: Single, Head of Household, or Qualifying Widow(er). If you claimed the Head of Household filing status on your federal return, check the “Single” filing status box and the “Head of Household” box.

Married, Filing Joint Return (Filing Status 2)

BOTH spouses must have Virginia source income.

You and your spouse may choose to file a joint return if both have Virginia Source Income and

- you computed your federal income tax liabilities together on a joint federal return; or
- neither of you was required to file a federal return.

When using Filing Status 2 or 3 on Form 763, your spouse’s exemption is included in the “Spouse” column. Do not claim your spouse as a dependent.

Married, Spouse Has No Income from Any Source (Filing Status 3)

Both spouses must file under this status if:

- federal income tax liabilities are determined on a joint federal return; or
- neither files a federal return; or
- one spouse files a separate return and the other spouse has no gross income and was not a dependent of another taxpayer. Note that in this case, the standard deduction is limited to $3,000.

Married, Filing Separate Returns (Filing Status 4)

A separate return must be filed if one of the following applies:

- both spouses are nonresidents and both have income from Virginia sources, but do not elect to file jointly;
- both spouses are nonresidents and both have income, but only one has income from Virginia sources; or
- one is a resident and the other is a nonresident with income from Virginia sources and they do not elect to file a joint resident return.

A spouse may claim only those personal exemptions, itemized deductions and other deductions that could have been claimed had a separate federal return been completed. If the number of dependent exemptions or the amount of itemized deductions cannot be accounted for separately, they must be proportionately allocated between each spouse based on the income attributable to each. For example, if you file a joint federal return, one of you is a nonresident and you are unable to account separately for the child and dependent care deduction, that deduction must be proportionately allocated between each spouse based on the income attributable to each. One spouse may never claim less than a whole personal exemption. Even in the case where spouses have equal income and one child, only one spouse may claim that child.

EXEMPTIONS

Enter the number of exemptions allowed in the appropriate boxes. The first exemption box has been completed for you.

Section 1

Dependents

Generally, you may claim the same number of dependent exemptions allowed on your federal return. If you are using Filing Status 3 or 4, see the Filing Status instructions in the previous section for the rules on claiming dependents. You may never claim less than a whole exemption. The same dependent may not be claimed on separate returns.

Multiply the sum of the exemptions claimed in the “You” and “Dependents” boxes by $930.

Section 2

65 or Over

To qualify for the additional personal exemption, you must have been age 65 or older on or before January 1, 2016.

Blind

To qualify for the additional personal exemption for the blind, you must have been considered blind for federal income tax purposes.

Multiply the sum of exemptions claimed for “65 or over” and “Blind” by $800.

Exemption Amount

Add the dollar amount from “Total Section 1” box to the dollar amount from “Total Section 2” box. Enter this amount on Line 13.

HOW TO ENTER NUMBERS

Round to Whole Dollars: To improve return preparation accuracy and speed the processing of your return, all amount entries on your return must be rounded to the nearest dollar. Amounts less than 50 cents are to be rounded down while all amounts 50 cents - 99 cents are to be rounded up.

Negative Numbers: Enter negative numbers (less than 0) in brackets. For example, if your federal adjusted gross income was negative 12,000 enter this as [12,000].

Line 1 - Adjusted Gross Income

Enter th e total amount of your federal adjusted gross income from your federal income tax return. **Do not enter your federal taxable income.**

Where spouses have filed a joint return for federal income tax purposes and have not elected to file a joint Virginia income tax return, such items allowable for Virginia income tax purposes must be allocated and adjusted as follows:

- Each spouse must claim his or her income. Income must be allocated to the spouse who earned the income and with respect to whose property the income is attributable.
- Allowable adjustments to federal gross income with respect to trade, business, production of income or employment must be allocated to the spouse to whom they relate.

Line 2 - Additions from Schedule 763 ADJ

Complete Schedule 763 ADJ, Lines 1 through 3 and enter the amount from Line 3.

Line 3 - Total

Add Lines 1 and 2 and enter the total.

Line 4 - Age Deduction

Are you eligible to claim an age deduction?

If claiming an Age Deduction, see the Age Deduction instructions and complete the Age Deduction Worksheet on Page 11 in order to calculate the Qualifying Age Deduction.

For 2015, taxpayers born on or before January 1, 1951, may qualify to claim an age deduction based on birth date, filing status and income. A taxpayer who qualifies to claim an age deduction may **NOT** also claim a disability income subtraction, Credit for Low-Income Individuals, or Virginia earned income credit.

For married taxpayers, each eligible spouse may take either an age deduction or a disability income subtraction. Neither spouse may claim an age deduction if one spouse claimed a Credit for Low-Income Individuals or Virginia earned income credit, even if filing separate returns. Claim the deduction or subtraction that gives you the greatest tax benefit.

If you or your spouse are not claiming a disability subtraction or a Credit for Low-Income and your birth date is on or before January 1, 1951, please read the information below to determine if you qualify for an age deduction and how to compute the amount of the age deduction you may claim for 2015.

Enter Birth Date

Enter your birth date in the name and address section on Page 1.

- For Filing Status 1, enter your birth date.
- For Filing Status 2, 3 and 4, enter your birth date and your spouse's birth date. Both birth dates are required even if only one qualifies for an age deduction.

Notice to ALL Married Taxpayers

A married taxpayer's **income based age deduction** is **always** determined using the married taxpayers' **joint** *adjusted federal adjusted gross income* or "AFAGI." Regardless of whether you are filing jointly or separately, if you are married, your income based age deduction is determined using both spouse's income.

In addition, if both spouses are claiming an **income based age deduction,** regardless of whether filing jointly or separately, the married taxpayers must compute a joint age deduction first and then the joint age deduction is allocated to each taxpayer.

Taxpayers Age 65 and Older

If you, or your spouse if you are married, were **born on or before January 1, 1951**, you may qualify to claim an age deduction of up to $12,000 each for 2015.

The age deduction you may claim will depend upon your birth date, filing status and income.

If your birth date is:

- **On or before January 1, 1939**

  Your age deduction is not income based. You may claim an age deduction of $12,000. If you are married, each spouse born on or before January 1, 1939, may claim a $12,000 age deduction. For a spouse born after January 1, 1939, the age deduction for that spouse is based on the criteria below.

- **On or between January 2, 1939, and January 1, 1951**

  Your age deduction is based on your income. A taxpayer's income, for purposes of determining an **income based age deduction**, is the taxpayer's *adjusted federal adjusted gross income* or "AFAGI".

  A taxpayer's AFAGI is the taxpayer's federal adjusted gross income, modified for any fixed date conformity adjustments, minus taxable Social Security and Tier 1 Railroad benefits.

Line 5 - Social Security and Equivalent Tier 1 Railroad Retirement Act Benefits

Enter the amount of Title II Social Security Act Benefits and Equivalent Tier 1 Railroad Retirement Act Benefits included in adjusted gross income on your federal income tax return due to IRC § 86. This is the amount reported as taxable social security benefits on your federal return.

Do not include Tier 2 Railroad Retirement Benefits and Other Railroad Retirement and Railroad Unemployment Benefits. See instructions for Schedule 763 ADJ to determine if these benefits can be included as other subtractions.

Line 6 - State Income Tax Refund or Overpayment Credit

Enter the state income tax refund that you reported as income on your federal Return. State, local or foreign income taxes withheld from your salary, estimated tax payments or payments made on tax for a prior year to such taxing authority may be deducted on your federal return for the year withheld or paid. The federal deduction is for the amount paid rather than the tax liability, so a refund or credit is generally treated as taxable income (a recovery of an excessive deduction) on the federal return. Since Virginia does not allow the state and local income tax deduction, a federally taxable refund or overpayment credit is to be subtracted from federal adjusted gross income on the Virginia return.

Line 7 - Subtractions from Schedule 763 ADJ

Complete Schedule 763 ADJ, Lines 4 through 7, and enter the amount from Line 7.

Line 8 - Subtotal

Add Lines 4a, 4b, 5, 6 and 7 and enter the total.

Line 9 - Virginia Adjusted Gross Income

Subtract Line 8 from Line 3 and enter the result.

You are not required to file an individual income tax return if:

- you are single (Filing Status 1) and Line 9 is less than $11,950;
- you are married, filing a joint return (Filing Status 2) and Line 9 is less than $23,900; or
- you are married and your spouse has no income from any source (Filing Status 3) or you are married filing a separate return from your spouse (Filing Status 4) and Line 9 is less than $11,950.

The filing threshold amount for a dependent (regardless of age) is the same as for any other individual (even if the dependent's standard deduction would be limited on Line 12).

If you are not required to file a return, but had income tax withheld or made estimated income tax payments, take the following steps to claim your full refund:

- complete Lines 10 through 18 and enter "0" as your tax on Line 19.
- complete Lines 20a through Line 38. You are entitled to a full refund because your income is below the filing threshold.

If you are required to file a return, continue to Line 10.

Line 10 - Itemized Deductions

You must claim itemized deductions on your Virginia return if you claimed itemized deductions on your federal return.

Before completing Line 10, answer the following questions:

Do you have an addition or subtraction from Schedule 763 ADJ for Fixed Date Conformity (FDC)?

YES Complete the following FDC Worksheet and Itemized Deduction Worksheet.

NO Are your itemized deductions on your federal return limited?

YES Complete the following Itemized Deduction Worksheet.

NO Enter the total claimed on federal Schedule A on Line 10.

Proceed to the instruction for Line 11.

AGE 65 AND OLDER INCOME BASED DEDUCTION WORKSHEET

FOR 2015: *Only taxpayers born on or between January 2, 1939, and January 1, 1951, may claim an income based age deduction for 2015. Married taxpayers, regardless of whether filing jointly or separately or whether one or both spouses are claiming an income based age deduction, always enter the combined total of your and your spouse's income.*

1. Enter the number of taxpayers born *on or between January 2, 1939, and January 1, 1951,* who are claiming an **income based age deduction** for Age 65 and Older. A. Filing Status 1, Single: Enter 1. B. All Married Taxpayers: • If one spouse is eligible to claim an **income based age deduction**: Enter 1. • If both spouses are eligible to claim an **income based age deduction,** and both spouses are filing Virginia returns, regardless of whether filing jointly or separately: Enter 2.	
2. Enter your Federal Adjusted Gross Income (FAGI). A. Filing Status 1, Single: Enter your FAGI from your federal return. B. All Married Taxpayers: Enter the **combined FAGI for you and your spouse** from your federal return(s).	
3. Enter your fixed date conformity (FDC) addition, if applicable. A. Filing Status 1, Single: Enter your FDC addition. B. All Married Taxpayers: Enter the combined FDC addition for you and your spouse.	
4. Add Line 2 and Line 3 and enter the total.	
5. Enter your fixed date conformity (FDC) subtractions, if applicable. A. Filing Status 1, Single: Enter your FDC subtraction. B. All Married Taxpayers: Enter the combined FDC subtraction for you and your spouse.	
6. Subtract Line 5 from Line 4 and enter the difference.	
7. Enter your Social Security and Tier 1 Railroad Benefits. A. Filing Status 1, Single: Enter taxable benefits from your federal return. B. All Married Taxpayers: Enter the combined taxable benefits for you and your spouse from your federal return(s).	
8. Subtract Line 7 from Line 6 and enter the difference. **This is your AFAGI.**	
9. Enter the income limit for your age deduction. A. Filing Status 1, Single: Enter $50,000. B. All Married Taxpayers: Enter $75,000.	
10. **If Line 8 is less than Line 9, your AFAGI is below the threshold.** A. Filing Status 1, Single: Enter $12,000 here and on your return. B. All Married Taxpayers: Enter $12,000 for each spouse claiming an income based age deduction here and on your return.	Spouse You
11. **If Line 8 is greater than Line 9, subtract Line 9 from Line 8 and enter the difference.**	
12. Multiply Line 1 by $12,000 and enter the result.	
13. **If Line 11 is greater than Line 12: YOU DO NOT QUALIFY FOR AN AGE DEDUCTION.** If married and you are computing an income-based age deduction for both spouses, neither spouse qualifies for an age deduction.	
14. If Line 12 is greater than Line 11, subtract Line 11 from Line 12 and enter the difference. A. Filing Status 1, Single: This is your age deduction. Enter on your return. B. Married Taxpayer and only one spouse claiming an income based age deduction: This is your age deduction. Enter here and on your return. C. Married Taxpayers and both spouses claiming an income-based age deduction - Go to Line 15.	
15. Married Taxpayers and both spouses claiming an income-based age deduction: **DIVIDE LINE 14 BY 2** Enter here and on your return (for nonresident taxpayers, Form 763, enter on Line 4a and 4b, as appropriate).	Spouse You

FDC Worksheet: Fixed Date Conformity Modification To Itemized Deductions

Enter the information requested on each line. In most cases, the deduction allowed on federal Schedule A will be allowed on the FDC Worksheet. The only exceptions are Gifts to Charity (Sch. A, Line 19) and Casualty and Theft Loss (Sch. A, Line 20). These amounts should be recomputed by substituting the amount on Line 5 for the FAGI used to compute your federal limitations.

Computation of Fixed Date Conformity FAGI

1. Federal Adjusted Gross Income (FAGI) from federal return . . . . ________________
2. Fixed date conformity additions to FAGI . . . . ________________
3. Subtotal. Add Line 1 and Line 2 . . . . ________________
4. Fixed date conformity subtractions from FAGI. . . . . ________________
5. Fixed date conformity FAGI. Subtract Line 4 from Line 3 . . . . ________________

Modifications to Itemized Deduction Due to Fixed Date Conformity

All references are to the same line and amount claimed on federal Schedule A, unless otherwise specified.

6. Medical and dental expenses claimed on federal Schedule A, Line 1 . . . . ________________
7. Enter amount from Line 5 above . . . . ________________
8. Multiply Line 7 above by 10% (.10). If either you or your spouse was born before January 2, 1951, multiply Line 7 by 7.5% (.075) instead .... ________________
9. Subtract Line 8 from Line 6. If Line 8 is greater than Line 6, enter -0-. . . . . ________________
10. Enter the amount from federal Schedule A, Line 9...... . . . . ________________
11. Enter the amount from federal Schedule A, Line 15.... . . . . ________________
12. Enter the amount from federal Schedule A, Line 19.... . . . . ________________
13. Enter the amount from federal Schedule A, Line 20.... . . . . ________________
14. Unreimbursed employee expenses from federal Schedule A, Line 21 . . . . ________________
15. Tax preparation fees from federal Schedule A, Line 22.... . . . . ________________
16. Other expenses claimed on federal Schedule A, Line 23.... . . . . ________________
17. Add Lines 14 through 16 . . . . ________________
18. Enter amount from Line 5 above . . . . ________________
19. Multiply Line 18 above by 2% (.02). . . . . ________________
20. If Line 19 is greater than Line 17, enter ‘0’. Otherwise subtract Line 19 from Line 17. . . . ________________
21. Enter the amount from federal Schedule A, Line 28.... . . . . ________________
22. Add Lines 9, 10, 11, 12, 13, 20 and 21... . . . . ________________

Is Line 5 above over **$309,900 if filing jointly or qualifying widow(er), $284,050 if head of household, $258,250 if single, or $154,950 if married and filing a separate return?**

No - Your deduction is not limited. Enter the amount from Line 22 on Form 763, Line 10.

Yes - Your deduction may be limited. Complete the following Itemized Deduction Worksheet.

Limited Itemized Deduction Worksheet State and Local Income Tax Modification

Part I - Total Federal Itemized Deductions

1. Federal Sch. A, total of Lines 4, 9, 15, 19, 20, 27 & 28 or Line 22 of the FDC Worksheet above . . ________________
2. Add the amounts on federal Schedule A, Lines 4 (or FDC Worksheet, Line 9), 14 and 20, plus any gambling losses included on Line 28 . . . . ________________
3. Subtract Line 2 from Line 1. If the result is zero, stop here. Enter the amount from Line 1 above on Form 763, Line 10. . . . . ________________
4. Multiply Line 3 above by 80% (.80). . . . . ________________
5. Enter the total from Form 763, Line 1, or the FDC Worksheet, Line 5. . . . . ________________
6. Enter $309,900 if filing jointly or qualifying widow(er), $284,050 if head of household, $258,250 if single, or $154,950 if married filing a separate return . . . . ________________
7. Subtract Line 6 from Line 5. If the result is zero or less, stop here. Enter the amount from Line 1 above on Form 763, Line 10 . . . . ________________
8. Multiply Line 7 above by 3% (.03). . . . . ________________
9. Enter the smaller of Line 4 or Line 8 . . . . ________________
10. Total itemized deductions. Subtract Line 9 from Line 1; enter result here and on Form 763, Line 10, and then continue to Part II. . . . . ________________

Part II - State and Local Income Tax Modification

11. Enter the state and local income tax shown on federal Schedule A, Line 5 . . . . ________________
12. Enter the amount from Line 9 above . . . . ________________
13. Enter the amount from Line 3 above . . . . ________________
14. Divide Line 12 by Line 13. Enter the result to 3 decimal places (e.g., .053) . . . . ________________
15. Reduced Amount: Multiply Line 14 by Line 11 . ________________
16. Subtract Line 15 from Line 11. Enter here and on Form 763, Line 11 . . . . ________________

Line 11 - State and Local Income Tax

If claiming itemized deductions, enter the amount of state and local income tax allowed on your federal Schedule A.

Line 12 - Virginia Deductions

If claiming itemized deductions, subtract Line 11 from Line 10. **The copy of your federal income tax return enclosed with Form 763 must include federal Schedule A.**

If you did not claim itemized deductions on your federal income tax return, you must claim the standard deduction on your Virginia income tax return.

Enter the applicable standard deduction amount shown below on Form 763, Line 12.

Filing Status	Standard Deduction
1. Single	$3,000
2. Married, filing joint return	$6,000
3. Married, spouse has no income from any source	$3,000
4. Married, filing separate return	$3,000

Dependent’s Limited Standard Deduction

If you could be claimed as a dependent on the federal income tax return of another taxpayer, your allowable standard deduction may not exceed the amount of your earned income. This rule applies to dependents of all ages, including children under age 19 and full-time students under 24 years old who are eligible to be claimed as a dependent on their parent’s return.

Remember to check the box on the front of Form 763 if you can be claimed as a dependent on another’s return.

Your maximum standard deduction for Line 10 is the *lesser* of EARNED INCOME; or

1. $3,000 if you are single (Filing Status 1)
2. $6,000 if you are married filing a joint return (Filing Status 2)

3. $3,000 if you are filing a separate return from your spouse (Filing Status 3 or 4).

Example: A person claimed as a dependent on another taxpayer's return has $4,200 interest from a bank account (unearned income) and $1,200 from a summer job (earned income). The standard deduction is $1,200 (the lesser of earned income or $3,000). If this dependent had earned income of $3,200 from the summer job, the full standard deduction of $3,000 would be allowed. All dependents are subject to the limitation. This includes children under age 19 and full-time students under the age of 24 who are eligible to be claimed as dependents on their parents' returns. Remember to check the box on Page 1 of the Form 763 if you can be claimed as a dependent on someone else's return and had unearned income. NOTE: The return of a taxpayer claiming a child (or other person) as a dependent is not affected if the child is required to claim a limited standard deduction.

Line 13 - Exemption Amount

Add the dollar amount from Exemption Section 1 to the dollar amount from Exemption Section 2.

Line 14 - Deductions from Schedule 763 ADJ

If you reported any deductions on Schedule 763 ADJ, enter the total amount from Line 9.

Line 15 - Subtotal

Add Lines 12, 13 and 14 and enter the total.

Line 16 - Taxable Income Computed as a Resident

Subtract Line 15 from Line 9 and enter the result.

Line 17 - Percentage from Nonresident Allocation Percentage Table

Complete the Nonresident Allocation Percentage Table on Page 2 of Form 763, Lines 1 through 15 and enter the percentage from Line 15 on Line 17 of the Form 763. Enter 100% if all of your income is from Virginia sources.

NOTE: Compute the percentage amount to one decimal place (example: 5.4%) not to exceed 100% or an amount less than 0. If the percentage amount is not entered as one decimal place, the processing of your return may be delayed.

Line 18 - Nonresident Taxable Income

Multiply the amount shown on Line 16 by the percentage shown on Line 17 and enter the result.

Line 19 - Income Tax

Enter the tax from the Tax Table included in these instructions. If Line 18 exceeds the maximum amount listed in the Tax Table, compute the tax using the Tax Rate Schedule.

Line 20a - Your Virginia Income Tax Withheld

Enter the amount shown as Virginia income tax withheld on Forms W-2, W-2G, 1099 or VK-1. Each form must show Virginia as the state where the income tax was withheld. Enclose the forms with your return.

Line 20b - Spouse's Virginia Income Tax Withheld

Enter the amount shown as Virginia income tax withheld on Forms W-2, W-2G, 1099 or VK-1. Each form must show Virginia as the state where the income tax was withheld. Enclose the forms with your return.

Withholding Forms: To receive credit for withholding, you must enclose withholding statements (Forms W-2, W-2G, 1099 and VK-1) with your return. Make sure these withholding forms are easy to read and indicate the same amount(s) of withholding as you claim. Also, these statements must show the correct Social Security Numbers and that the withholding was paid to Virginia. Enclose these forms with your Form 763. If you need a corrected Form W-2, W-2G, 1099 or VK-1, you must contact the issuer of that form.

Line 21 - 2015 Estimated Income Tax Payments

Enter the amount of 2015 Virginia estimated income tax payments.

Line 22 - Income Tax Carryover from Prior Year

Enter any estimated income tax carryover from your 2014 individual income tax return.

Line 23 - Extension Payments

Enter the total tentative tax payment made with Form 760IP.

Line 24 - Tax Credit for Low-Income Individuals or Virginia Earned Income Credit

If your total family income does not exceed the federal poverty guidelines or you claimed the federal Earned Income Credit, you may be eligible to claim the Credit for Low-Income Individuals or the Virginia Earned Income Credit. Individuals who are dependents on another taxpayer's return are not eligible for either credit.

These credits may not be claimed if you, your spouse, or any dependent claims any of the following:

- Virginia National Guard subtraction
- Military pay subtraction (first $15,000)
- Subtraction for first $15,000 for state and federal employees whose annual salary is $15,000 or less
- Exemption for taxpayers who are blind or age 65 and over
- Age deduction

If you are eligible, calculate these credits by completing Schedule 763 ADJ, Lines 10 through 17. Enter the credit amount from Line 17 of Schedule 763 ADJ on Line 24 of Form 763. See instructions for Schedule 763 ADJ starting on Page 16.

Line 25 - Credit for Tax Paid to Another State

Generally, Virginia will not allow taxpayers filing nonresident individual income tax returns to claim credit for income tax paid to another state. The only exception to the above rule involves income taxes paid to the following states:

- Arizona
- District of Columbia
- California
- Oregon

If you are a resident of one of the above states and have Virginia source income as a "nonresident" and the income is taxed by both Virginia and the other state, you are eligible for this credit.

After you have completed Schedule OSC, enter the credit amount from Schedule OSC on Line 25. See instructions for Schedule OSC on Page 30.

Line 26 - Credit for Political Contributions

If you are claiming a Political Contributions Credit, enter the amount of the credit. The Political Contributions Credit is available to individuals who make contributions to candidates for state or local political office. The credit is 50% of the amount of the contribution, subject to a $25 limit for individuals and a $50 limit for married taxpayers filing jointly and cannot exceed your tax liability.

Line 27 - Credits from Schedule CR

Complete **Schedule CR** and enclose it with your return to claim the following tax credits. For some credits, other Virginia forms are also required. To obtain Schedule CR, Schedule CR Instructions and these other credit forms, see Page 3, Where to Get Forms.

For details on these credits and information on carryover and pass-through provisions, refer to Schedule CR, Schedule CR instructions and the organizations or forms specified.

The following table lists all the credits that can be claimed against individual income tax. For more information, visit **www.tax.virginia.gov.**

- Trust Beneficiary Accumulation Distribution Tax Credit
- Enterprise Zone Act Tax Credit
- Neighborhood Assistance Act Tax Credit
- Recyclable Materials Processing Equipment Tax Credit
- Conservation Tillage Equipment Tax Credit
- Precision Fertilizer and Pesticide Application Equipment Tax Credit
- Rent Reduction Program Tax Credit
- Vehicle Emissions Testing Equipment and Clean-Fuel Vehicle Tax Credit
- Major Business Facility Tax Credit
- Foreign Source Retirement Income Tax Credit
- Historic Rehabilitation Tax Credit
- Day-Care Facility Investment Tax Credit
- Low-Income Housing Tax Credit
- Qualified Equity and Subordinated Debt Investments Tax Credit
- Worker Retraining Tax Credit
- Waste Motor Oil Burning Equipment Tax Credit
- Purchase of Long-Term Care Insurance Tax Credit
- Biodiesel and Green Diesel Fuels Tax Credit
- Livable Home Tax Credit (formerly Home Accessibility Features for the Disabled)
- Riparian Waterway Buffer Tax Credit
- Land Preservation Tax Credit
- Community of Opportunity Tax Credit
- Green Jobs Creation Tax Credit
- Farm Wineries and Vineyards Tax Credit
- International Trade Facility Tax Credit
- Port Volume Increase Tax Credit
- Barge and Rail Usage Tax Credit
- Research and Development Tax Credit
- Telework Expenses Tax Credit
- Education Improvement Scholarships Tax Credit
- Coalfield Employment Enhancement Tax Credit
- Virginia Coal Employment and Production Incentive Tax Credit
- Motion Picture Production Tax Credit
- Agricultural Best Management Practices Tax Credit

Line 28 - Total Payments and Credits

Add Lines 20a through 27 and enter the amount.

Line 29 - Income Tax You Owe

If Line 19 is larger than Line 28 and enter the difference

Line 30 - Overpayment Amount

If Line 28 is larger than Line 19, enter the difference.

Line 31 - Credit to 2016 Estimated Income Tax

Enter the amount of the net overpayment amount from Line 30 to be credited to 2016 estimated tax.

Line 32 - Virginia College Savings Plan℠ Contributions

If you would like to contribute some or all of your refund to one or more Virginia College Savings Plan℠ accounts, enter the amount from Schedule VAC, Part I, Section B, Line 6.

Line 33 - Other Contributions from Schedule VAC

If you contributed to one or more other voluntary contribution organizations listed in the income tax instructions, enter the amount from Schedule VAC, Part II, Section D, Line 14.

Line 34 - Addition to Tax, Penalty and Interest

Enter the total adjustments from Schedule 763 ADJ, Line 21.

If you leave Line 34 blank, the Department will compute the addition to tax, penalty and interest for you and then send you a bill, if applicable. If your income varied during the year, however, you may be entitled to a lower addition to tax than what the Department would automatically compute. In such cases, you should complete Form 760C to show when the income was received and what the addition to tax should be.

Enclose Form 760C or Form 760F (for Farmers, Fishermen or Merchant Seamen) if you computed the addition to tax and/or if you are claiming one of the exceptions that voids the addition to tax.

Line 35 - Consumer's Use Tax

You are required to pay consumer's use tax on purchases, leases, and rentals of tangible personal property acquired in or outside Virginia for storage, use or consumption in Virginia if retail sales and use tax was not collected on the transaction. Examples include untaxed purchases made (1) over the Internet, (2) through out-of-state mail order catalogs, or (3) while traveling out-of-state.

If the amount of purchases from out-of-state mail order catalogs totaled $100 or less for the entire year, you do not have to pay consumer's use tax on these purchases. If the purchases were from out-of-state mail order catalogs and exceed $100, or the purchases were of any amount from sources other than mail order catalogs, then you must pay consumer's use tax on the total amount of untaxed purchases made during the calendar year from all sources. The tax is based on the "cost price" of the goods and does not include separately stated shipping or delivery charges but it does include any "shipping and handling" charges if listed as a combined item on the sales invoice.

Nonprescription drugs and proprietary medicines purchased for the cure, mitigation, treatment, or prevention of disease in human beings are exempt from the consumer's use tax.

Tax Rates:

The general tax rate is 6% in the following cities and counties in the Hampton Roads and Northern Virginia regions:

- Chesapeake City
- Franklin City
- Hampton City
- Newport News City
- Norfolk City
- Poquoson City
- Portsmouth City
- Suffolk City
- Virginia Beach City
- Williamsburg City
- Isle of Wight County
- James City County
- Southampton County
- York County
- Alexandria City
- Fairfax City
- Falls Church City
- Manassas City
- Manassas Park City
- Arlington County
- Fairfax County
- Loudoun County
- Prince William County

The general tax rate is 5.3% in all other areas of Virginia.

Statewide, the tax rate on food purchased for home consumption is 2.5%.

Visit **www.tax.virginia.gov** for more information. Enter the amount of Consumer Use Tax you owe on Form 763, or file Form CU-7.

Line 36 - Subtotal

Add Lines 31 through 35 and enter the amount.

Line 37 - Amount You Owe

IF YOU OWE TAX on Line 29, add Lines 29 and 36.

— OR —

If Line 30 is an OVERPAYMENT and Line 36 is LARGER THAN Line 30, enter the difference. This is the amount you owe.

PAYMENT OPTIONS

If your bank does not honor your payment to the Department, the Department may impose a penalty of $35, as authorized by *Va. Code* § 2.2-614.1. This penalty will be assessed in addition to any other penalties, such as the penalty for late payment of tax.

Check

Make your check payable to the Treasurer or Director of Finance of the city or county in which all or the principal part of income from Virginia sources was derived. See the inside back cover of this booklet for a listing of localities. Make sure your Social Security Number is on your check and make a notation that it is your 2015 Virginia income tax payment. Submit your check with your return. **Important:** If you make your payment by check after filing your return, do not submit a copy of your previously filed return with your payment.

Credit Card

Call **1-800-272-9829** or visit **www.officialpayments.com** to pay by credit card. If you choose this option, check the box on Line 37 indicating this type of payment.

The company processing the transaction will assess an additional fee. Prior to payment, you will be informed of the fee and will have the option to cancel the transaction at that time with no charge.

If you have already filed your return with your Local Commissioner of the Revenue and did not indicate you were paying by credit card, call your Local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit card payment. Phone numbers are listed on the back cover of this booklet.

Online

Make an online payment from your checking or savings account for balance due returns using Web Payments at **www.tax.virginia.gov**.

Line 38 - Amount to Be Refunded to You

If Line 30 is larger than Line 36, subtract Line 36 from Line 30 and enter the refund amount. If you are due a refund and do not complete Line 38, your refund may be delayed.

REFUND OPTIONS

Direct Deposit - Get your refund faster!

The Commonwealth of Virginia will no longer issue individual income tax refunds through debit cards.

Have your refund deposited directly into your bank account. If the ultimate destination of your refund is to a financial institution within the territorial jurisdiction of the United States, you can use direct deposit to receive your refund fast! Please note, however, that the Department will not support the direct bank deposit to refunds when the ultimate destination is a financial institution outside the territorial jurisdiction of the United States. Attempting to use the Direct Bank Deposit option to transfer funds electronically to such foreign financial institutions will significantly delay the issuance of your refund.

Check the box to indicate whether the account number is for a checking or savings account.

Bank Routing Number: Enter your bank's 9-digit routing transit number printed on the bottom of your check. The first 2 digits of the routing number must be 01 through 12 or 21 through 32. Do not use a deposit slip to verify the number. It may contain internal routing numbers that are not part of the actual routing number.

Bank Account Number: Enter your bank account number up to 17 digits. Do not enter hyphens, spaces or special symbols. *Do not include the check number.*

Refund Check

If you prefer to have your refund mailed to you, or if the destination of the funds is outside the territorial jurisdiction of the United States, do not complete the Direct Bank Deposit information.

Nonresident Allocation Percentage Table

Complete this table to determine the percentage of your income derived from Virginia sources. Each type of income listed is from TOTAL INCOME shown on the federal individual income tax return with the exception of Lines 12 and 13. Do not include any income that was already included on a unified nonresident return.

Lines 1 through 13, Column A:

Lines 1 Through 11

For each type of income listed, enter in Column A the amount reported as income on your federal individual income tax return. NOTE: Do not reduce this income by any adjustments to income shown on your federal individual income tax return.

Line 12 - Interest on Obligations of Other States

Enter the amount from Schedule 763 ADJ, Line 1.

Line 13 - Lump-Sum Distributions/Accumulation Distributions

Enter the total lump-sum and accumulation distributions included on Line 3 of Schedule 763 ADJ.

Lines 1 Through 13, Column B:

For each type of income listed in Column A, enter in Column B the portion of the income that is from Virginia sources. Income from Virginia sources includes:

1. Items of income gain, loss and deductions attributable to:
   a. The ownership of any interest in real or tangible personal property in Virginia;
   b. A business trade, profession, or occupation carried on in Virginia; and
   c. Prizes paid by the Virginia Lottery Department and gambling winnings from wagers placed or paid at a location in Virginia.
2. Income from intangible personal property, including annuities, dividends, interest, royalties and gains from the disposition of intangible personal property employed by an individual in a business, trade, profession or occupation carried on in this state (for example: dividend income from a Virginia S corporation).
3. Exception for Certain Nonresidents: Residents of Kentucky, Maryland, Pennsylvania, West Virginia and the District of Columbia who meet the "Exceptions for Certain Nonresidents"

in these instructions are not required to file a Virginia return if their only income from Virginia sources was from salaries and wages. If these individuals have business income from Virginia sources, other than from salaries and wages, only that other business income should be entered in Column B. For most nonresidents, the income shown on Lines 2, 3 and 12, Column A, is not considered income from Virginia sources. For example, if a nonresident earned interest from a bank account or dividends from a corporation located in Virginia, that income is intangible income and therefore would generally not be entered in Column B. Virginia does not tax nonresident individuals on intangible income except as noted in number 2 above.

Line 14 - Total

Total Lines 1 through 13, Column A and Column B.

Line 15 - Nonresident Allocation Percentage

Divide Line 14, Column B, by Line 14, Column A, and report the result as a percentage amount to one decimal place, showing no more than 100% or less than 0%. Example: 0.3163 becomes 31.6%. Enter the percentage here and on Line 17, Form 763, Page 1.

Authorization to Discuss with Preparer

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

Check this box if you would like to give the Department authorization to discuss your return information with your tax preparer.

Electronic Form 1099-G

At the bottom of the return above the signature area, a check box is provided for you to indicate that you agree to obtain your statement of refund (Form 1099-G) electronically instead of receiving a copy by mail. Paper copies of these statements will be mailed to taxpayers who do not opt into the electronic delivery method. If you previously selected the electronic delivery method and decide to change, submit a written request to the Department using the contact information on Page 3 of this booklet. Form 1099-G/1099-INT is an informational statement issued by the Department in January of each year to report payments made or credited to taxpayers during the previous calendar year. The statement is also provided to those who receive interest payments of $10 or more during the year. These statements must be used in preparing federal returns by taxpayers who itemize deductions. Form 1099-G/1099-INT may be downloaded securely and printed from the Department's website, **www.tax.virginia.gov**.

Sign Your Return

The signature block on Form 763 is on the bottom of Page 2. *Be sure to sign and date your return. If filing jointly, both spouses must sign the return.* In so doing, you agree that filing jointly on this return makes you jointly and severally liable for the tax due and any refunds will be paid jointly.

Telephone Numbers

Include your daytime phone numbers in the spaces provided. Phone numbers are requested so the Department can contact you if there is a question about your return.

Tax Preparer Information

If you paid someone to prepare your return, the preparer should provide contact information in the spaces provided.

Preparer's PTIN, Vendor Code and Filing Election Code

For returns completed by a paid preparer, the tax preparer should complete these fields. Use one of the codes below to complete the Filing Election Code field.

Code 2 - Taxpayer opted out of electronic filing.
Code 3 - Preparer prepares less than 50 returns annually.
Code 4 - Preparer capable of electronic filing, but return cannot be accepted electronically.
Code 5 - Preparer has a hardship waiver.
Code 6 - Preparer capable of electronic filing, but not yet approved as electronic return originator by IRS.

LINE INSTRUCTIONS FOR VIRGINIA SCHEDULE 763 ADJ

FIXED DATE CONFORMITY UPDATE FOR 2015

Virginia's Fixed Date Conformity with the Internal Revenue Code: Virginia's date of conformity with the Internal Revenue Code (IRC) was advanced from January 2, 2013 to December 31, 2014, with limited exceptions. Virginia will continue to disallow any bonus depreciation allowed for certain assets under IRC §§ 168(k), 168(l), 168(m), 1400L and 1400N; the five-year carryback of federal net operating loss deductions generated in Taxable Year 2008 or 2009; and federal income tax deductions for applicable high yield discount obligations under IRC § 163(e)(5)(F).

At the time these instructions went to print, the only required adjustments for "fixed date conformity" were those mentioned above. However, if federal legislation is enacted that results in changes to the IRC for the 2015 taxable year, taxpayers will be required to make adjustments to their Virginia returns that are not described in the instruction booklet. Information about any such adjustments will be posted on the Department's website at **www.tax.virginia.gov**.

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

MUTUAL FUNDS

If you received federally tax exempt interest dividends from a regulated investment company (mutual fund) that invested in obligations both taxable and exempt for Virginia purposes, the entire dividend income must be entered as an addition unless you enclose a statement provided by the fund that:

- details the amount of dividends you earned; and
- summarizes the prorations between exempt and taxable dividends (monthly breakdown is preferred).

A typical situation would involve a mutual fund that invests in bonds of several states, including Virginia. The interest on the bonds issued by the other states is taxable for Virginia purposes, even though exempt for federal purposes. Unless the taxpayer is able to substantiate the amount attributable to the Virginia bonds, the total amount of dividends exempt from federal taxation will be an addition on the Virginia return.

Line 1 - Interest on Obligations of Other States

Enter the interest not included in federal adjusted gross income, less related expenses to the extent not deducted in determining federal taxable income, on obligations of any state other than Virginia, or of a political subdivision of any such state unless created by compact or agreement to which this state is a party.

Line 2 - Other Additions

Enter on Line 2a any addition due to Fixed Date Conformity.

A. Bonus Depreciation - For an explanation, please see the section titled, *Fixed Date Conformity Update*. Enter the amount that should be added to federal adjusted gross income based upon the recomputation of allowable depreciation .... ____________

B. Other Fixed Date Conformity Additions from Supplemental Instructions - If you are required to make any Other Fixed Date Conformity additions, enter the total amount of such additions on this line. Also, please enclose a schedule and explanation of such additions. .... ____________

C. Total of Lines A and B - Enter the total of Lines A and B here and on Schedule 763 ADJ Line 2a... ____________

Lines 2b - 2c - Other Additions

On Lines 2b - 2c, enter the 2-digit code listed below, followed by the amount, for any additions to federal adjusted gross income. **If you have more than 2 additions on Lines 2b - 2c of Schedule 763 ADJ, enter code "00" and the total addition amount on Line 2b and enclose an explanation of each addition to your return.**

CODE

10 Interest on Federally Tax-Exempt US Obligations

Enter the interest or dividends, less related expenses to the extent not deducted in determining federal taxable income, on obligations or securities of any authority, commission or instrumentality of the United States, which the laws of the United States exempt from federal income tax but not from state tax.

11 Accumulation Distribution Income

Enter the taxable income used to compute the partial tax on an accumulation distribution as reported on federal Form 4970.

12 Lump-Sum Distribution Income

If you received a lump-sum distribution from a qualified retirement plan and elected to use the 20% capital gain election, the 10-year averaging option, or both on federal Form 4972, complete the worksheet below to determine what portion, if any, must be included as an addition on the Virginia return.

1. Enter the total amount of the distribution subject to federal tax (ordinary income and capital gain) .... ____________
2. Enter the total federal minimum distribution allowance, federal death benefit exclusion and federal estate tax exclusion .... ____________
3. Deduct Line 2 from Line 1. Enter code, and amount on Schedule 763 ADJ .. .. ____________

14 Income from Dealer Disposition of Property

Enter the amount that would be reported under the installment method from certain dispositions of property. If, in a prior year, the taxpayer was allowed a deduction for certain income from dealer dispositions of property made on or after January 1, 2009, in the years following the year of disposition, the taxpayer is required to add back the amount that would have been reported under the installment method. Each disposition must be tracked separately for purposes of this adjustment.

16 Telework Expenses

Individuals who claim the Virginia Telework Expenses Tax Credit are not allowed to exclude those expenses from Virginia taxable income. To the extent excluded from federal adjusted gross income, any expenses incurred by a taxpayer in connection with the Telework Expenses Tax Credit must be included as an addition on the Virginia return.

17 First-Time Home Buyer Savings Accounts

To the extent excluded from federal adjusted gross income, an account holder must add any loss attributable to his or her first-time home buyer savings account that was deducted as a capital loss for federal income tax purposes. For more information, see the First-Time Home Buyer Savings Account Guidelines, available in the Laws, Rules & Decisions section of the Department's website at **www.tax.virginia.gov**.

99 Other

Enclose an explanation for other additions.

Line 3 - Total Additions

Add Lines 2a, 2b and 2c and enter on Line 3 and on Form 763, Line 2.

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

To the extent included in federal adjusted gross income, the following subtractions are allowed on the Virginia return. No amount previously excluded from FAGI can be claimed as a subtraction in computing Virginia taxable income. The same income may not be included in more than one subtraction.

Special instructions for members of the military Virginia law provides three subtractions for military servicemembers.

- military pay and allowances earned while serving in a combat zone or qualified hazardous duty area (Va. Code § 58.1-322 C 21);
- military basic pay for personnel on extended active duty for periods in excess of 90 consecutive days (Va. Code § 58.1-322 C 23); and
- wages or salaries received for active and inactive service in the National Guard of the Commonwealth (Va. Code § 58.1-322 C 11).

Servicemembers may be eligible for more than one subtraction, but the same income may not be included in more than one subtraction. For example, a servicemember may not deduct the same income for both the military basic pay subtraction and the National Guard subtraction.

MUTUAL FUNDS

If you received income from a regulated investment company (mutual fund) that invested in obligations both taxable and exempt for Virginia purposes, the entire income must be considered taxable by Virginia unless you enclose a statement provided by the fund that:

- details the amount of income you earned; and
- summarizes the prorations between exempt and taxable income (monthly breakdown is preferred).

If you provide this information, enter the exempt portion of income on Line 4 or Line 6 as appropriate.

Line 4 - Income from U.S. Obligations

Enter the amount of income (interest, dividends and gain) derived from obligations or the sale or exchange of obligations of the United States and on obligations or securities of any authority, commission or instrumentality of the United States to the extent included in federal adjusted gross income, but exempt from state income taxes under the laws of the United States. This includes, but is not limited to, stocks, bonds, treasury bills and treasury notes. It does not include interest on refunds of federal taxes, equipment purchase contracts or normal business transactions.

The following is a partial list of taxable and exempt income. This list is based on the Department's analysis of federal and state law as applicable to selected organizations. For organizations not listed below, additional information must be enclosed showing that the income is exempt from Virginia income tax.

Issuing Organization	VA Tax Status
Export-Import Bank of the United States (Export-Import Bank of Washington)	Exempt
Farm Credit Bank	Exempt
Federal Deposit Insurance Corporation	Exempt
Federal Home Loan Bank	Exempt
Federal Intermediate Credit Bank	Exempt
Federal Land Bank	Exempt
Federal Reserve Stock	Exempt
Governments of Guam, Puerto Rico and Virgin Islands	Exempt
Resolution Trust Corporation	Exempt
Student Loan Marketing Association (Sallie Mae)	Exempt
Tennessee Valley Authority	Exempt
US Postal Service	Exempt
US Treasury bills, notes, bonds & savings bonds (such as Series E, EE, H, HH, etc.)	Exempt
Federal Home Loan Mortgage Corporation (Freddie Mac)	Taxable
Federal National Mortgage Association (Fannie Mae)	Taxable
Government National Mortgage Association (Ginnie Mae)	Taxable
Inter-American Development Bank	Taxable
International Bank for Reconstruction and Development	Taxable

Line 5 - Disability Income

Enter the amount of disability income reported as wages (or payments in lieu of wages) on your federal return for **permanent and total disability**. On joint returns, each spouse can qualify for the deduction. Individuals can deduct up to $20,000 of disability income as defined under IRC § 22(c)(2)(b)(iii).

You - Enter <u>YOUR</u> subtraction on Line 5a.

Spouse, Filing Status 2 - Enter <u>SPOUSE'S</u> subtraction on Line 5b.

NOTE: Eligible taxpayers may claim **EITHER** this disability income subtraction **OR** the age deduction on Line 4, Form 763. If you are married filing a joint return, each spouse may claim, if eligible, either an age deduction or disability subtraction. Use the one that benefits you the most.

Line 6 - Other Subtractions

Line 6a Enter the amount if you have any subtraction due to Fixed Date Conformity.

A. Bonus Depreciation - For an explanation, please see the section titled, *Fixed Date Conformity Update*. Enter the amount that should be subtracted from federal adjusted gross income based upon the recomputation of allowable depreciation. .... __________

B. Other Fixed Date Conformity Subtractions - If you are required to make any Other Fixed Date Conformity subtractions, enter the total amount of such subtractions on this line. Also, enclose a schedule and explanation of such subtractions. Enter total Supplemental Fixed Date Conformity subtractions here. __________

C. Total of Lines A and B - Enter the total of Lines A and B here and on Schedule 763 ADJ, Line 6a. .... __________

Lines 6b - 6d - Other Subtractions

Enter the code and subtraction amount on Lines 6b - 6d. **If you have more than 3 subtractions, enter Code "00" and the total amount of Other Subtractions you are claiming on Line 6b and enclose with your return a list showing each subtraction along with its subtraction code and amount.**

CODE

20 Income from Virginia Obligations

Enter the amount of income from Virginia obligations that you included in your federal adjusted gross income.

21 Federal Work Opportunity Tax Credit Wages

Enter the amount of wages or salaries eligible for the federal work opportunity tax credit that you included in your federal adjusted gross income. Do not enter the federal credit amount.

22 Tier 2 and Other Railroad Retirement and Railroad Unemployment Benefits

Enter the amount of Tier 2 vested dual benefits and other Railroad Retirement Act Benefits and Railroad Unemployment Insurance Act Benefits included in federal adjusted gross income and reported on your federal return as a taxable pension or annuity.

If any part of your Tier 1 Railroad Retirement Act benefits paid by the Railroad Retirement Board is properly treated as a fully taxable pension on your federal income tax return, deduct the amount received while a resident of Virginia on this line. Do not include any amount of Tier 1 Railroad Retirement Board retirement benefits that were included in your gross income as the taxable portion of your social security and railroad retirement benefits on your federal return because that portion should be deducted on Line 5 of the Form 763.

This subtraction does not apply to supplemental annuities received by retired employees of railroads under a company pension plan set up by a particular railroad, whether the plan was contributory or non contributory.

24 Virginia Lottery Prizes

Enter the sum of all prizes under $600 awarded to you by the Virginia Lottery Department to the extent that you included them in your federal adjusted gross income.

28 Virginia National Guard Income

Enter the amount of wages or salaries for active and inactive service in the National Guard of the Commonwealth of Virginia for persons of rank O3 and below included in federal adjusted gross income. This amount may not exceed the amount of income received for 39 days or $3,000, whichever is less. Reminder: This subtraction does not apply to members of the active or reserve units of the Army, Navy, Air Force or Marines, or the National Guard of other states or the District of Columbia. If you claim this subtraction, you cannot claim a Credit for Low-Income Individuals or Virginia Earned Income Credit.

30 Military Pay and Allowances Attributable to Active Duty Service in a Combat Zone or a Qualified Hazardous Duty Area

Enter any military pay and allowances earned while serving by the order of the President of the United States with the consent of Congress in a combat zone or qualified hazardous duty area treated as a combat zone for federal tax purposes pursuant to IRC § 112 that has not been otherwise subtracted, deducted or exempted from federal adjusted gross income.

31 Retirement Plan Income Previously Taxed by Another State

Enter the amount of retirement income received during the taxable year on which the contributions were taxed in another state, but were deductible from federal adjusted gross income during the same period. The total amount of this subtraction cannot exceed the amount of the contributions previously taxed by another state, usually in a previous year.

34 Virginia College Savings Plan Income Distribution or Refund

Enter the amount of any income included in federal adjusted gross income that is attributable to a distribution of benefits or a refund from the Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund), in the event of a beneficiary's death, disability or receipt of scholarship.

37 Unemployment Benefits

Enter the amount of unemployment compensation benefits received during the taxable year reported as income on your federal income tax return.

38 Military Basic Pay

Military service personnel may subtract up to $15,000 of military basic pay received during the taxable year, provided they are on extended active duty for a period in excess of 90 consecutive days. Military personnel stationed inside or outside Virginia are eligible. This subtraction is allowed for military basic pay that is included in federal adjusted gross income and is not included in another subtraction, such as the Virginia National Guard Income Subtraction. If the military basic pay does not exceed $15,000, then the entire amount may be subtracted. If the basic military pay is over $15,000, then the subtraction is reduced by the amount exceeding $15,000. For every $1 of income over $15,000, the maximum subtraction is reduced by $1. If your basic military pay is $30,000 or more, you are not entitled to a subtraction. On joint returns, each spouse can qualify for the subtraction. If you claim this subtraction, you cannot claim a Credit for Low-Income Individuals or Virginia Earned Income Credit.

39 Federal and State Employees

Any individual who qualifies as a federal or state employee earning $15,000 or less in annual salary from <u>all employment</u> can subtract up to $15,000 of the salary from that state or federal job. If both spouses on a joint return qualify, each spouse may claim the subtraction. The subtraction cannot exceed the actual salary received. If you claim this subtraction, you cannot claim a Credit for Low-Income Individuals or Virginia Earned Income Credit.

40 Income Received by Holocaust Victims

To the extent included in your federal adjusted gross income, subtract any income resulting from the return or replacement of assets stolen during the Holocaust and throughout the time period leading up to, during, and directly after World War II as a result of: Nazi persecution, an individual being forced into labor against his or her will, transactions with or actions of the Nazi regime, treatment of refugees fleeing Nazi persecution, or holding of such assets by entities or persons in the Swiss Confederation.

41 Tobacco Settlement Fund Income

Enter the amount of payments received under the Tobacco Master Settlement Agreement and the National Tobacco Grower Settlement Trust provided they have not been deducted for federal tax purposes.

44 Medal of Honor Recipients

Enter the amount of military retirement income you received as an individual awarded the Medal of Honor.

46 Military Death Gratuity Payments

Retroactive to Taxable Year 2001, survivors of military personnel killed in the line of duty may claim a subtraction for military death gratuity payments made after September 11, 2001, to the extent that the payments were included in federal adjusted gross income.

49 Certain Death Benefit Payments

Allows a beneficiary taxpayer to subtract the death benefit payments received while a Virginia resident from an annuity contract that are subject to federal income taxation, for taxable years beginning on or after January 1, 2007. In order to qualify for this subtraction, a death benefit payment is required to meet the following criteria: 1) the death benefit payment is made pursuant to an annuity contract with an insurance company; 2) the payment must be awarded to the beneficiary in a lump sum; and 3) the payment must be subject to taxation at the federal level.

50 Pass-Through Entity Income

Enter the amount of Pass-Through Entity (PTE) income that was included on a unified return. Do not include the PTE income in the nonresident allocation percentage schedule.

51 **Gains from Land Preservation**

This is a subtraction for federal gain or federal income recognized by a taxpayer on the application of a Land Preservation Tax Credit. The transfer of the credit and its application against a tax liability shall not create gain or loss for the transferor or the transferee of such credit.

52 **Certain Long-Term Capital Gains**

Provided the long-term capital gain or investment services partnership income is attributable to an investment in a "qualified business" as defined in *Va. Code* § 58.1-339.4 or any other technology business approved by the Secretary of Technology, it may be allowed as a subtraction. The business must have its principal facility in Virginia and less than $3 million in annual revenues for the fiscal year preceding the investment. The investment must be made between the dates of April 1, 2010, and June 30, 2020. Taxpayers claiming the Qualified Equity and Subordinated Debt Credit cannot claim this subtraction relating to investments in the same business. In addition, no investment is "qualified" for this deduction if the business performs research in Virginia on human embryonic stem cells.

53 **Historic Rehabilitation**

To the extent included in federal adjusted gross income, any amount of gain or income recognized by a taxpayer in connection with the Historic Rehabilitation Tax Credit is allowed as a subtraction on the Virginia return.

54 **First-Time Home Buyer Savings Accounts**

To the extent included in federal adjusted gross income, an individual may subtract any income attributable to a first-time home buyer savings account that was taxed as interest, capital gains, or other income for federal income tax purposes. Distributions from a first-time home buyer savings account may only be used for the purpose of paying or reimbursing the down payment and allowable closing costs for the purchase of a single-family residence in Virginia by a qualified beneficiary. The subtractions claimed by an account holder in all prior taxable years are subject to recapture in the taxable year in which account funds are withdrawn for any other purpose.

To claim the subtraction, an individual must designate an account as a first-time home buyer savings account. An individual may designate an account by submitting documentation with their Virginia income tax return for the first taxable year in which such individual claims the subtraction. An individual must submit separate documentation for each account that he or she is designating. The documentation must include the following information:

- The name and address of the financial institution that maintains the account;
- The names of any other individuals with an ownership interest in the account;
- The account number or other account identifier;
- The type of principal (cash or marketable securities) contributed to the account as of the last day of the taxable year;
- The amount of any withdrawals from the account during the taxable year; and
- The account beneficiary or beneficiaries.

After designating an account as a first-time home buyer savings account, the account holder is required to include documentation with updated information for the account for all future taxable years in which he or she is required to file a Virginia income tax return. If an account holder has designated more than one existing first-time home buyer savings account, the account holder is required to submit separate documentation with updated information for each account. More information is available in the First-Time Home Buyer Savings Account Guidelines, which are available in the Laws, Rules & Decisions section of the Department's website at **www.tax.virginia.gov**.

55 **Discharge of Student Loan**

Effective for taxable years beginning on and after January 1, 2015, a subtraction is allowed for income attributable to the discharge of a student loan due to the student's death. For purposes of this subtraction, "student loan" means the same as the term is defined under IRC § 108(f). This is a loan to an individual to assist that individual in attending an educational organization that was made by:

- The United States, or an instrumentality or agency thereof;
- A state, territory, or possession of the United States, or the District of Columbia, or any political subdivision thereof;
- Certain tax-exempt public benefit corporations that have assumed control over a state, county, or municipal hospital and whose employees are deemed public employees under state law;
- Charitable educational organizations, if the loan was made: pursuant to an agreement with one of the above-listed entities; or pursuant to a program designed to encourage its students to serve in occupations or areas with unmet needs, and under which the services provided by the students are for or under the direction of a governmental unit or certain tax-exempt organizations.

This subtraction is not applicable to the discharge of private loans. This subtraction does not apply to loans that are already excluded from federal income taxation.

99 **Other**

Enclose a schedule of explanation for other subtractions.

Line 7 - Total Subtractions

Add Lines 4, 5a, 5b and 6a-6d and enter the amount on Line 7 and on Form 763, Line 7.

DEDUCTIONS FROM VIRGINIA ADJUSTED GROSS INCOME

Lines 8a - 8c Deductions

On Lines 8a-8c, enter the 3-digit code, listed in the following table, in the boxes on Schedule 763 ADJ, followed by the amount, for any deductions from Virginia adjusted gross income in the categories listed below.

Other Deductions for Lines 8a - 8c If you have more than 3 deductions on Lines 8a-8c of Schedule 763 ADJ , enter the code "000" and the amount of total deductions in the first box and enclose an explanation of each deduction with your return.

CODE

101 Child and Dependent Care Expenses - Enter the amount on which the federal credit for child and dependent care expenses is based. This is the amount on federal Form 2441 that is multiplied by the decimal amount. Do not enter the federal credit amount.

You may claim the deduction for child and dependent care expenses on your Virginia return only if you were eligible to claim a credit for child and dependent care expenses on your federal return. If you filed a joint federal return and you file a separate Virginia return, you may allocate this amount as mutually agreed.

The amount of employment-related expenses that may be deducted is limited to the amount actually used in computing the federal credit for child and dependent care expenses. As a general rule, you are limited to a maximum of $3,000 for 1 child and $6,000 if you are claiming the expenses for 2 or more dependents, or the earned income of the spouse having the lowest income, whichever is less.

102 Foster Care Deduction - Foster parents may claim a deduction of $1,000 for each child residing in their home under permanent foster care, as defined in the *Code of Virginia*, provided that they claim the foster child as a dependent on their federal and Virginia income tax returns.

103 Bone Marrow Screening Fee - Enter the amount of the fee paid for an initial screening to become a possible bone marrow donor, if you were not reimbursed for the fee or did not claim a deduction for the fee on your federal return.

104 Virginia College Savings Plan Prepaid Tuition - Contract Payments and College Savings Trust Account Contributions - If you are under age 70 on or before December 31 of the taxable year, enter the lesser of $4,000 or the amount contributed during the taxable year to each Virginia529 account (Virginia 529 prePAID, Virginia 529 inVEST, College America, or CollegeWealth). If you contributed more than $4,000 per account during the taxable year, you may carry forward any undeducted amounts until the contribution has been fully deducted. If you are age 70 or older on or before December 31 of the taxable year, you may deduct the entire amount contributed to the Virginia529 accounts during the taxable year. Only the owner of record for an account may claim a deduction for contributions made.

105 Continuing Teacher Education - A licensed primary or secondary school teacher may enter a deduction equal to 20% of unreimbursed tuition costs incurred to attend continuing teacher education courses that are required as a condition of employment, provided that these expenses were not deducted from federal adjusted gross income.

106 Long-Term Health Care Premiums - Enter the amount of premiums paid for long-term health care insurance, provided you did not claim a deduction for long-term health care insurance premiums on your federal return. The Virginia deduction for long-term health care insurance premiums is completely disallowed if you claimed a federal income tax deduction of any amount for long-term health care insurance premiums paid during the taxable year.

107 Virginia Public School Construction Grants Program and Fund - Enter the amount of total contributions to the Virginia Public School Construction Grants Program and Fund, provided you have not claimed a deduction for this amount on your federal income tax return.

108 Tobacco Quota Buyout Allows a deduction from taxable income for payments received in the preceding year in accordance with the Tobacco Quota Buyout Program of the American Jobs Creation Act of 2004 to the extent included in federal adjusted gross income and received while a Virginia resident. For example, on your 2015 Virginia return you may deduct the portion of such payments received in 2014 that is included in your 2014 federal adjusted gross income; while payments received in 2015 may generate a deduction on your 2016 Virginia return. Individuals cannot claim a deduction for a payment that has been, or will be, subtracted by a corporation unless the subtraction is shown on a Schedule VK-1 you received from an S corporation. If you chose to accept payment in installments, the gain from the installment received in the preceding year may be deducted. If, however, you opted to receive a single payment, 10% of the gain recognized for federal purposes in the year that the payment was received may be deducted in the following year and in each of the nine succeeding taxable years

109 Sales Tax Paid on Certain Energy Efficient Equipment or Appliances - Allows an income tax deduction for 20% of the sales tax paid on certain energy efficient equipment or appliances, up to $500 per year. If filing a joint return you may deduct up to $1,000.

110 Organ and Tissue Donor Expenses - Allows a deduction for unreimbursed expenses that are paid by a living organ and tissue donor, that have not been taken as a medical deduction on the taxpayer's federal income tax return. The amount of the deduction is the lesser of $5,000 or the actual amount paid by the taxpayer.

111 Charitable Mileage - Enter the difference between 18 cents per mile and the charitable mileage deduction per mile allowed on federal Schedule A. If you used actual expenses for the charitable mileage deduction, and those expenses were less than 18 cents per mile, then you may use the difference between actual expenses and 18 cents per mile.

112 Bank Franchise Subchapter S Corporation - Certain shareholders of small businesses corporations subject to bank franchise tax may be able to deduct the gain or add the loss of the S corporation. Complete the worksheet below to determine the amount of your adjustment.

a. If your allocable share of the income or gain of the S corporation was included in federal adjusted gross income, enter the amount here. ....$____________

b. If your allocable share of the losses or deductions of the S corporation was included in federal adjusted gross income, enter the amount here ....$____________

c. Enter the value of any distributions paid or distributed to you by the S corporation to the extent that such distributions were excluded from federal adjusted gross income. ....$____________

d. Add Line b and Line c ....$____________

e. Subtract Line d from Line a. This is your net deduction amount. If this amount is negative, you must enter the amount on Schedule 763 ADJ, Line 8a and use brackets to indicate a loss. ....$____________

113 Income from Dealer Disposition of Property - Allows an adjustment for certain income from dealer dispositions of property made on or after January 1, 2009. In the year of disposition the adjustment will be a deduction for gain attributable to installment payments to be made in future taxable years provided that (i) the gain arises from an installment sale for which federal law does not permit the dealer to elect installment reporting of income, and (ii) the dealer elects installment treatment of the income for Virginia purposes on or before the due date prescribed by law for filing the taxpayer's income tax return. In subsequent taxable years the adjustment will be an addition for gain attributable to any payments made during the taxable year with respect to the disposition. Each disposition must be tracked separately for purposes of this adjustment.

114 **Prepaid Funeral, Medical, and Dental Insurance Premiums -** You may be allowed a deduction of payments for (i) a prepaid funeral insurance policy that covers you or (ii) medical or dental insurance premiums for any person for whom you may claim a deduction for such premiums under federal income tax laws. To qualify for this deduction, you must be age 66 or older with earned income of at least $20,000 for the taxable year and federal adjusted gross income not in excess of $30,000 for the taxable year. The deduction is not allowed for any portion of premiums for which you have been reimbursed, have claimed a deduction for federal income tax purposes, have claimed another Virginia income tax deduction or subtraction, or have claimed a federal income tax credit or any Virginia income tax credit.

199 **Other -** Enclose an explanation for other deductions.

Line 9 - Total Deductions

Add Lines 8a through 8c and enter on Line 9 and on Form 763, Line 14.

COMPUTATION FOR TAX CREDIT FOR LOW-INCOME INDIVIDUALS OR VIRGINIA EARNED INCOME TAX CREDIT

You may be eligible to claim a Tax Credit for Low-Income Individuals if your family Virginia adjusted gross income (VAGI) is equal to or less than the federal poverty guidelines and you meet the eligibility requirements. You are eligible for the Virginia Earned Income Tax Credit if you claimed an Earned Income Tax Credit on your federal return. Claim the credit that benefits you the most. However, you cannot claim both credits. Please complete the entire section.

The tax Credit for Low-Income or Virginia Earned Income Credit **may NOT be claimed** if you, your spouse, or any dependent claims any of the following:

- Virginia National Guard subtraction (Subtraction Code 28);
- Basic military pay subtraction (Subtraction Code 38);
- Federal and state employees subtraction for earnings of $15,000 or less (Subtraction Code 39);
- Exemption for blind taxpayers or taxpayers age 65 and over;
- the Age Deduction; or
- You are claimed as a dependent on another taxpayer's return.

To compute total annual family income you must compute the "Guideline Income" for each family member and add those amounts together.

Guideline Income is defined as federal adjusted gross income modified by the Virginia additions and qualifying Virginia subtractions that apply to full-year residents.

After the worksheet has been filled in for each person on your tax return, complete Schedule 763 ADJ, Lines 10-17.

If you and your spouse file separate returns, only one spouse may claim the Credit for Low-Income Individuals, but both may claim their proportionate share of the Virginia Earned Income Tax Credit.

Guideline Income Worksheet

(photocopy as needed)

The income, additions and subtractions entered on the worksheet **must** *be shown for the entire taxable year.*

1. FAGI from the federal return. .... $ ____________
2. Interest earned on obligations of other states exempt from federal tax .... $ ____________
3. Other additions to FAGI...................... $ ____________
4. Subtotal. Add Lines 1, 2 and 3. .... $ ____________
5. State income tax refund or overpayment credit reported on your federal return. .... $ ____________
6. Income (interest, dividends or gains) on U.S. obligations or securities exempt from state income tax, but not from federal tax. .... $ ____________
7. Social Security or equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return. .... $ ____________
8. Disability income reported as wages (or payments in lieu of wages) on your federal return............................... $ ____________
9. Unemployment benefits included in FAGI.. $ ____________
10. Other subtractions from FAGI. .... $ ____________
11. Add Lines 5 through 10. .... $ ____________
12. Guideline Income. Subtract Line 11 from Line 4...$ ____________

Line 10 - Compute Your Total Guideline Income

If more room is needed, enclose a schedule with the name, SSN and Guideline Income for each additional dependent.

Your Information

Enter your name, Social Security Number and Guideline Income. Filing Statuses 2, 3 and 4 must also complete spouse information.

Your Spouse's Information

Enter your spouse's name, Social Security Number and Guideline Income.

All married taxpayers, regardless of filing jointly or separately, must complete this line.

Dependent(s) Information

Enter the name and Social Security Number for each dependent claimed as an exemption on your return and, if any of your dependents had income, enter the Guideline Income for each dependent.

For Filing Status 3 (Married Filing Separately), also enter the name and Social Security Number of your dependents not claimed as an exemption on your return and, if any of the dependents had income, enter the Guideline Income for each dependent.

Enter Total Family Guideline Income

Total the Guideline Income Worksheet for each family member (each exemption reported and from any additional schedule enclosed).

Line 11 - Enter Total Number of Exemptions Listed on Line 10 and on any Enclosed Schedule.

Enter the total number of exemptions listed on Line 10 and on any enclosed schedule.

Determine Eligibility for Credit for Low-Income Individuals

Using the number on Line 11 as Eligible Exemptions, compare the dollar amount on Line 10 to the Poverty Guideline below. If Line 10 amount is greater than the Poverty Guideline amount, you do not qualify for the Credit for Low-Income Individuals, Continue to Line 14.

Poverty Guideline Table

Eligible Exemptions	Poverty Guidelines	Eligible Exemptions	Poverty Guidelines
1	$ 11,770	5	$ 28,410
2	15,930	6	32,570
3	20,090	7	36,730
4	24,250	8*	40,890

*For each additional exemption add $**4,160**.

Line 12 - Exemptions

If you are eligible based on the table above, enter the number of personal and dependent exemptions **from Form 763**. Do not include exemptions for age 65 or older and blind.

Line 13 - Multiply

Multiply the number of exemptions reported on Line 12 by $300. If you do not qualify for the Tax Credit for Low-Income Individuals but claimed an Earned Income Tax Credit on your federal return, enter $0 on Line 13 and proceed to Line 14.

Line 14 - Earned Income Tax Credit claimed on your federal return

Enter the amount of Earned Income Tax Credit claimed on your federal return. If you did not claim this credit on your federal return, enter $0.

When a taxpayer using the married filing separately status computes the Virginia Earned Income Tax Credit, the taxpayer must first determine his proportion of the earned income that was used to qualify for the federal Earned Income Tax Credit. That proportion must then be multiplied by the total Virginia Earned Income Tax Credit, which is 20% of the federal Earned Income Tax Credit. The spouse may then claim his proportional share of the credit on his separate return.

Line 15

Multiply Line 14 by 20% (.20).

Line 16

Enter the greater of Line 13 or Line 15.

Line 17 - Credit

Compare the amount of tax on Form 763, Line 19, to the amount on Schedule 763 ADJ, Line 16. Enter the lower amount on Line 17. This is your Tax Credit for Low-Income Individuals. Also, enter this amount on Form 763, Line 24.

The Credit for Low-Income Individuals is a nonrefundable credit. A nonrefundable credit cannot exceed your tax liability. If you claim any credits on Form 763, Lines 25-27, in addition to the Credit for Low-Income Individuals, the sum of all nonrefundable credit claimed cannot exceed your tax liability on Line 19 of Form 763.

Many low-income individuals who work and have earned income under $53,267 *may also qualify for up to* $6,242 *in federal Earned Income Credit when filing their federal tax return! See your federal instructions or call 1-800-829-3676 to order Pub 596.*

ADDITION TO TAX, PENALTY AND INTEREST

Addition to Tax for Underpayment of Tax

Even if your return results in a refund, you may owe an "addition to tax" for underpaying your withholding or estimated tax. Virginia law requires that you pay your income tax in timely installments throughout the year by having income tax withheld or making payments of estimated tax. If you do not pay at least 90% of your tax in this manner, you may be charged an addition to tax.

There are 4 (quarterly) installment periods for determining whether you underpaid your tax for the year. If your taxable year is from January 1 through December 31, your quarterly payments are due May 1, June 15, September 15, and January 15 (of the following year). Underpayments are determined as of each installment due date, so an overpayment in one quarter cannot cancel out an underpayment for a previous quarter. The addition to tax does not apply if each payment is made on time and:

- the total tax paid through withholding and timely estimated tax payments is at least 90% (66 2/3% for farmers, fishermen or merchant seamen) of the current year's tax liability (after nonrefundable credits) or 100% of last year's tax liability (after nonrefundable credits);
- the sum of the quarterly underpayments for the year is $150 or less; or
- you meet one of the exceptions computed on Form 760C or Form 760F. Enclose Form 760C or 760F showing the computation.

Line 18 - Addition To Tax

Enter the amount of the addition to tax computed on Form 760C (for individuals, estates and trusts) or Form 760F (for farmers, fishermen or merchant seamen). If you underpaid your estimated income tax or had insufficient income tax withheld for the taxable year, you may owe the "addition to tax" computed on Form 760C or Form 760F.

Line 19 - Penalty

If you file your return after May 2, 2016, you may owe either a late filing penalty or an extension penalty.

Late Filing Penalty

If you file your return more than 6 months after the due date, no extension provisions apply, and you must compute a late filing penalty of 30% of the tax due with your return.

Extension Penalty

If you file your return by the extended due date and the tax due is greater than ten percent of your total tax liability, you will owe an extension penalty. The penalty is 2% per month or part of a month from the original due date of the return until the date of filing. The extension penalty cannot exceed 12% of the tax due.

Late Payment Penalty

If you file your return before the due date or within 6 months after the due date, but do not pay the tax due at the time of filing, the unpaid balance will be subject to a late payment penalty of 6% per month from the date of filing through the date of payment, up to a maximum of 30%. The late payment penalty will be assessed in addition to any extension penalty that may apply. The automatic extension provisions apply only to returns that are filed within six months from the due date. If you file your return more than six months after the due date, a late filing penalty of 30% will apply to the balance of tax due with your return.

NOTE: If you file your return after the extended due date, your extension will be void and you will owe the late filing penalty. If you file your return by the extended due date, but do not pay the tax in full, a late payment penalty will accrue on the balance of tax due. Interest accrues on **any** balance of tax owed with a return filed on extension, regardless of whether the balance exceeds 10% of the tax.

Line 20 - Interest

If you filed a tax due return after the filing date, even if you had an extension, you are liable for interest on the tax due amount on Form 763, Line 29, from the due date to the date filed or postmarked. To obtain the daily interest factor, please call **804-367-8031** or contact your locality.

Line 21 - Addition to Tax, Penalty and Interest

Add Lines 18 through 20. Enter here and on Form 763, Line 34.

INSTRUCTIONS FOR VIRGINIA SCHEDULE VAC

Section I - Virginia College Savings Plan[SM] (Virginia529[SM]) Contributions

You may contribute all or part of your income tax refund to one or more existing Virginia529 accounts by completing Schedule VAC. Any contribution(s) made will be deemed a contribution to your account(s) for the 2016 taxable year. Virginia529 is a 529 college savings plan that offers flexible, affordable, tax-advantaged savings for qualified higher education expenses through its four programs: Virginia529 prePAID, Virginia529 inVEST, CollegeAmerica, and CollegeWealth. For information on establishing accounts, visit Virginia529.com. You are not required to be the owner of record for an account in order to direct a contribution of all or part of your income tax refund.

When you specify a Virginia529 contribution amount on Schedule VAC, you authorize the Department to transfer payment and related information to Virginia529 to facilitate crediting contributions to the specified account(s) pursuant to their operating procedures. The information that will be exchanged is identified below:

- The contribution amounts and the program information contained on Schedule VAC.
- The taxpayer's name, Social Security Number or tax identification number, address, and telephone number. Note: Information for both spouses will be provided if a joint return is filed.

For purposes of determining interest on an overpayment or refund, no interest will accrue after the Department transfers the payment to Virginia529. If Virginia529 is unable to match a contribution to an existing Virginia529 account, they shall contact the taxpayer and attempt to resolve the contribution and, if all efforts fail, Virginia529 will return the refund contribution to the taxpayer at the address on the return.

Section I, Part A

Enter the overpayment amount computed on your return less the amount credited to estimated tax for next year.

Section I, Part B

For each contribution, provide the Program Type Code (see codes below), beneficiary's last name, and account number. In addition, provide the routing number if you are making a contribution to a CollegeAmerica account. Contact your financial advisor to obtain the proper account number and routing number for a CollegeAmerica account. For contributions to Virginia529 prePAID, Virginia529 inVEST, and CollegeWealth accounts, use your Virginia529 account number for each.

Program Type Codes:

1 = Virginia529 inVEST	**3** = CollegeWealth
2 = Virginia529 prePAID	**4** = CollegeAmerica

If contributing to more than 5 accounts, use the supplemental schedule, Schedule VACS, to provide the information for additional accounts.

Section II - Other Voluntary Contributions

Complete this section to contribute to one or more other voluntary contribution organizations listed in the income tax instructions.

For information on these organizations, see Page 27.

Part A, Line 1

Enter the overpayment amount computed on your return less the amount credited to estimated tax for next year and the amount of Virginia529 contributions from Part I.

Part B - Voluntary Contributions from your refund

Lines 2 - 4 You may voluntarily donate all or part of your tax refund to one or more qualifying organizations. Enter the contribution code(s) and amount(s) you are donating in the boxes. If you want to donate to more than 3 organizations, enter code "00" and the total donated on Line 2. Enclose a schedule showing the organization code, name and amount donated to each.

60 Virginia Nongame & Endangered Wildlife Program
61 Democratic Political Party
62 Republican Political Party
63 U.S. Olympic Committee
64 Virginia Housing Program
65 Department for Aging and Rehabilitative Services (Elderly & Disabled Transportation Fund)
66 Community Policing Fund
67 Virginia Arts Foundation
68 Open Space Recreation & Conservation Fund
76 Historic Resources Fund
78 Children of America Finding Hope, Inc.
82 Virginia War Memorial Educational Foundation & National D-Day Memorial Foundation
84 Virginia Federation of Humane Societies
85 Virginia Tuition Assistance Grant Fund
86 Spay and Neuter Fund
88 Virginia Cancer Centers
90 Martin Luther King, Jr. Living History and Public Policy Center
93 Celebrating Special Children, Inc.

Lines 5 - 7 Library Foundations - Complete Lines 5 - 7 if you wish to contribute to one or more Library Foundations. If you want to donate to more than 3 foundations, enter code "999999" and the total amount donated to foundations on Line 5, and enclose a schedule showing the foundation number, name and amount donated to each.

Library Foundations - enter the 6-digit code from the lists starting on Page 25.

Part C Voluntary Contributions to be made from your refund OR tax payment

Lines 8 - 10 You may make a payment to the following organizations even if you owe a tax balance or if you wish to donate more than your expected refund. If you are donating to more than 3 organizations, enter the code “00” in the first box on Line 8 and enter the total amount of all donations. Enclose a separate page indicating the amount you wish to contribute to each organization.

- **71** Chesapeake Bay Restoration Fund
- **72** Family & Children’s Trust Fund (FACT)
- **73** Virginia’s State Forests Fund
- **74** Virginia’s Uninsured Medical Catastrophe Fund
- **81** Home Energy Assistance Fund
- **92** Virginia Military Family Relief Fund (MFRF)

Lines 11 - 13 Public School Foundations - You may contribute to Public School Foundations even if you owe a tax balance or if you wish to donate more than your expected refund. If you want to donate to more than 3 foundations, enter code “999999” and the total amount donated to foundations on Line 11, and enclose a schedule showing the foundation number, name and amount donated to each.

Public School - enter the 6-digit code from the lists starting on Page 26.

Section D, Line 14 Total Voluntary Contributions

Enter the total of Lines 2 - 13. Enter this amount on Line 33 of Form 763.

Donate to the General Fund by writing a check to the State Treasurer and designating it as a donation to the Commonwealth’s General Fund. You must enclose your payment with Form GFD. Visit **www.tax.virginia.gov** or call **(804) 367-8031** to obtain this form.

You can make a contribution directly to any of the organizations listed above. For more information about these groups see Page 27.

LIBRARY FOUNDATIONS

To be used by eligible public library foundations established as a nonprofit organization to raise funds for a local public library in order to provide additional financial assistance for the library beyond the government’s appropriation.

Code	Foundation Name
200101	Alexandria Library Foundation, Inc.
200501	John Randolph Foundation Library Endowment Fund (Appomattox Regional Library System)
200701	Friends of the Arlington County Library
201101	Bedford Public Library System Foundation, Inc.
201501	Blue Ridge Regional Library Foundation
201901	Bristol Public Library Foundation
202101	Buchanan County Public Library
202301	Campbell County Public Library Foundation
203101	Charles P. Jones Memorial Library Foundation Inc.
203301	Friends of the Charlotte County Library
204301	Craig County Public Library
204501	Culpeper Library Foundation
204701	Cumberland County Public Library, Inc.
205101	Eastern Shore Public Library Foundation
205501	Fairfax County Public Library Foundation, Inc.
205701	Friends of Fauquier Library
206101	Franklin County Library
206301	Galax-Carroll Regional Library Foundation, Inc.
206901	Hampton Public Library Foundation
207101	Handley Regional Library Endowment
207301	Friends of Henrico County Public Library
207501	Friends of the Heritage Public Library
207701	Highland County Library, Inc.

208501	Friends of Jefferson-Madison Regional Library Endowment Fund
208701	Lancaster Community Library
208901	Friends of the Smoot Library (FOSL)
209101	The Library of Virginia Foundation
209501	Loudoun Library Foundation, Inc.
209502	Friends of Gum Springs Library
209701	Friends of the Lynchburg Public Library
209901	Madison County Library Foundation, Inc.
210101	Mary Riley Styles Public Library Foundation Trust (Falls Church City Library)
210301	Rockingham Library Association
210901	Middlesex County Public Library
211101	Montgomery-Floyd Regional Library Foundation, Inc.
211102	Floyd Endowment
211301	Friends of the Newport News Public Library
211302	Newport News Public Library System Foundation
211501	Norfolk Public Library Foundation
211901	Friends of the Library Blackstone VA
212101	Orange County Library Foundation
212501	Friends of the Pearisburg Public Library
212701	The Petersburg Library Foundation, Inc.
212901	Pittsylvania County Public Library Foundation (PPL)
213301	Portsmouth Public Library Foundation, Inc.
213701	Prince William Public Library System Foundation
213901	Pulaski County Library System Fund
14501	Richmond Public Library Foundation (City)
214901	Roanoke Public Library Foundation (City)
215101	Friends of the Roanoke County Public Library
215301	Rockbridge Regional Library Foundation
215501	Friends of the Russell County Library
215701	Friends of Salem Library
215902	Samuels Public Library
216101	Shenandoah County Library Foundation
216501	Friends of Kenbridge Public Library
216502	Friends of Victoria Public Library Inc.
216503	Southside Regional Library Foundation Inc.
216701	Staunton Library Foundation, Inc.
217302	Virginia Beach Public Library Foundation
217303	Friends of the Virginia Beach Public Library
217501	Washington County Public Library Foundation
217702	Friends of the Library Foundation Committee (Waynesboro)
217901	Williamsburg Regional Library Foundation
218101	Wythe-Grayson Regional Library Foundation
218301	York County Library Foundation

SCHOOL FOUNDATIONS

To be used by eligible public school foundations established for the express purpose of implementing a public/private partnership to fund public school improvement projects approved by the local school board.

Code	Foundation Name
009001	Amherst County Public Schools Education Foundation, Inc.
015001	Augusta County Public School Endowment Fund
019001	The Bedford Area Educational Foundation
023001	Botetourt County Public Schools Education Foundation, Inc.
520001	Bristol Virginia Public Schools Education Foundation
530001	Blues Education Foundation, Inc. (Buena Vista)
027001	Buchanan County Public School Education Foundation
029001	Buckingham County Educational Foundation Inc.
033001	Caroline County Public Schools Education Foundation
550002	Chesapeake Public Schools Educational Foundation
550001	W. Randolph Nichols Scholarship Foundation (Chesapeake)
036001	Charles City Educational Foundation
041001	Chesterfield Public Education Foundation
043001	Clarke County Education Foundation Inc.
049001	Cumberland County Public Schools Foundation
590001	Danville Public Schools Education Foundation, Inc.
059002	Fairfax County Schools Education Foundation
610001	Falls Church Education Foundation
065001	Fluvanna Education Foundation
620001	Franklin City Educational Foundation, Inc.
067001	Franklin County Public Schools Education Foundation
069001	Frederick County Educational Foundation
073001	Gloucester County Public Schools Educational Foundation, Inc.
075001	Goochland Educational Foundation
081001	Greensville County Education Foundation
083001	Halifax County Public Schools Education Foundation
650001	Hampton Educational Foundation
085001	Hanover Education Foundation
660001	The Harrisonburg Education Foundation
087001	Henrico Education Foundation, Inc.
670001	Hopewell Public Schools Education Foundation
093001	Education Foundation for Isle of Wight Public Schools, Inc.
101001	King William Public Schools Education Foundation, Inc.

103001	Lancaster County Virginia Education Foundation
678002	Community Foundation for Rockbridge, Bath and Alleghany-Lexington
107001	The Loudoun Education Foundation, Inc.
680001	The Lynchburg City Schools Education Foundation
113001	Madison County Education Foundation, Inc.
683001	Manassas City Public Schools Education Foundation
685001	Manassas Park Education Foundation
115001	Mathews County Public Schools Endowment Fund
119001	Friends of Middlesex County Public Schools
121001	Montgomery County Educational Foundation
127001	New Kent Educational Foundation
700001	Newport News Educational Foundation
710002	Norfolk Education Foundation
137001	Orange County Education Foundation
139001	Page County Education Foundation
730001	Petersburg Public Education Foundation
143001	Pittsylvania Vocational Education Foundation, Inc.
735001	Poquoson Education Foundation
740001	Portsmouth Schools Foundation
147001	Prince Edward Public School Endowment, Inc.
149001	Prince George Alliance for Education Foundation, Inc.
153001	Prince William County Public Schools Education Foundation
750002	Radford City Schools Partners for Excellence Foundation, Inc.
760001	Richmond Public Schools Education Foundation, Inc. (City of Richmond)
770001	Roanoke City Public Schools Education Foundation, Inc.
161001	Roanoke County Public Schools Education Foundation, Inc.
165001	Rockingham Educational Foundation, Inc.
167001	Russell County Foundation for Scholarships
169001	Southwest Virginia Public Education Foundation, Inc.
169002	Scott County Foundation for Excellence in Education
171002	Moore Educational Trust (Shenandoah County)
171001	Shenandoah Education Foundation, Inc.
173001	Smyth County Education Foundation
177001	Spotsylvania Education Foundation
179001	Stafford Education Foundation Inc.
790001	Community Foundation of the Central Blue Ridge (Staunton)
800001	Suffolk Education Foundation Inc.
183001	Sussex Educational Foundation Inc.
810001	Virginia Beach City Public Schools Education Foundation
187001	Warren County Educational Endowment, Inc.
820001	Waynesboro City Public Schools
193002	Westmoreland County Public Schools Education Foundation
840001	Winchester Education Foundation
195001	Wise County Schools Educational Foundation, Inc.
197001	Wythe County Public Schools Foundation for Excellence, Inc.
199001	York Foundation for Public Education

Organization Information

Code Organization

60 Virginia Nongame & Endangered Wildlife Program

This fund provides for research, management and conservation of nongame wildlife species and habitats, including those listed by state or federal agencies as Endangered or Threatened, and those identified as Species of Greatest Conservation Need in Virginia's Wildlife Action Plan.

Department of Game & Inland Fisheries
Non-Game Donation
P.O. Box 90778
Henrico, VA 23228-0778
(804) 367-6913
www.dgif.virginia.gov

61 Democratic Party

62 Republican Party

Each spouse may contribute up to $25 to the Democratic Party (Code 61) or Republican Party (Code 62).

63 U.S. Olympic Committee

A leader in the global Olympic Movement, the U.S. Olympic Committee challenges thousands of youth and adults to live healthier, more productive lives through sport. By contributing a portion of your Virginia tax refund, you will 1) directly help prepare athletes for the Olympic and Paralympic Games, 2) fund community and elite sport programs all over the country, and 3) advance the Olympic Movement, promoting excellence, cultural respect and peace internationally. Your donation will accomplish amazing things! Thank you, and visit us online at www.teamusa.org.

United States Olympic & Paralympic Foundation
1 Olympic Plaza
Colorado Springs, CO 80909-5760
(800) 775-USOC
www.teamusa.org

64 Virginia Housing Program

Supports locally-based organizations providing housing assistance to the low-income elderly, persons with mental or physical disabilities, and the homeless in need of emergency, transitional or permanent housing.

Department of Housing & Community Development
Check-Off for Housing Programs
Main Street Centre
600 East Main Street, Suite 1100
Richmond, VA 23219
(804) 371-7100

65 Transportation Services for the Elderly and Disabled Fund

Provides funding to local agencies to improve or expand transportation for elderly or disabled Virginians who cannot drive or use public transportation. Services include transportation for jobs, medical appointments and other essential activities.

Department for Aging and Rehabilitation Services
8004 Franklin Farms Drive
Henrico, VA 23229-5019
(804) 662-9333

66 Community Policing Fund

Contributions are used to provide grants to local law enforcement agencies in Virginia for the purchase of equipment or the support of services related to community policing. The fund supports work that builds local partnerships and problem-solving relationships between local law enforcement agencies and their communities.

Department of Criminal Justice Services
Community Policing Fund
1100 Bank Street
Richmond, VA 23219-1924
(804) 225-2091

67 Virginia Arts Foundation

Supports local artists, arts groups and schools in every city and county in Virginia.

Virginia Arts Foundation
c/o Virginia Commission for the Arts
1001 East Broad Street, Suite 330
Richmond, VA 23219
arts@arts.virginia.gov or (804) 225-3132
www.arts.virginia.gov

68 Open Space Recreation and Conservation Fund

These funds are used by the Department of Conservation and Recreation to acquire land for recreational purposes and preserve natural areas, to develop, maintain and improve state parks and state park facilities and to provide matching recreational grants to localities.

Virginia Department of Conservation & Recreation
Open Space Recreation & Conservation Fund
600 East Main Street, Suite 2400
Richmond, VA 23219
(804) 786-6124

71 Chesapeake Bay Restoration Fund

More than half of Virginia's lands drain into the Chesapeake Bay. This fund is used to help meet needs identified in the state's clean up plan for the Bay and the waters that flow into it.

Virginia Secretary of Natural Resources
1111 E. Broad Street, 4W
Richmond, VA 23219
(804) 786-0044

72 Family and Children's Trust Fund

Contributions support the prevention and treatment of family violence in local communities and through statewide public awareness projects and activities. Family violence includes child abuse and neglect, domestic violence, dating violence, sexual assault, and elder abuse and neglect.

Family and Children's Trust Fund
801 East Main Street, 15th Floor
Richmond, VA 23219
familyandchildrens.trustfund@dss.virginia.gov
(804) 726-7604
www.fact.virginia.gov

73 Virginia's State Forests Fund

State Forests are managed to sustain multiple natural resources and values (benefits). Conservation practices protect wetlands, enhance critical wildlife habitat and preserve unique natural areas for biodiversity and provide long-term applied research for restoration and reforestation of native species. Demonstration areas provide private forest landowners with practical, effective solutions to resource management challenges. Recreation opportunities and conservation educational programs are available statewide in all seasons to any age or experience level. State Forests are open to the public without fee for hiking, bird watching and nature observation. Horseback riding, mountain bike riding, fishing, hunting and trapping are allowed on certain state forests with a use permit.

Virginia Department of Forestry
Attn: State Forest Fund
900 Natural Resources Drive, Suite 800
Charlottesville, VA 22903
(434) 977-6555

74 Virginia's Uninsured Medical Catastrophe Fund

Assists with medical expenses of Virginia residents who face a life-threatening medical catastrophe.

Uninsured Medical Catastrophe Fund
600 E. Broad St., 12th Floor
Richmond, VA 23219
(804) 225-4245

76 Historic Resources Fund

Supports preservation of historic landmarks and historic preservation projects.

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

78 Children of America Finding Hope

Uses proven strategies and programs to meet emotional and physical needs of children who are disadvantaged, runaways, in crisis, and delinquent by providing hope in a tangible form regardless of religion, race, gender, or socioeconomic status.

Children of America Finding Hope, Inc.
1741 Terrapin Creek Road
Lynch Station, VA 24571
(276) 608-2006 or www.CAFH.net

81 Home Energy Assistance Fund

Supports the provision of heating, cooling, energy crisis assistance and weatherization services for low-income families.

Home Energy Assistance Program
801 East Main Street, 9th Floor
Richmond, VA 23219
(804) 692-1728

82 Virginia War Memorial Educational Foundation & National D-Day Memorial Foundation

Contributions will be equally divided between these two organizations. The following is a description of the organizations:

Virginia War Memorial Educational Foundation

The Memorial honors the over 12,000 Virginians who made the ultimate sacrifice in service to our Nation in World War II, Korea, Vietnam, the Persian Gulf and the Global War on Terrorism and all of our military veterans. Through the Educational Foundation, the Memorial produces documentary films and videos that are distributed to all public and private middle and high schools statewide and offers student and teacher educational seminars. The Memorial hosts over 50 educational and patriotic events annually and is home to historical exhibits that are on display and open to the public daily at no charge.

Virginia War Memorial Educational Foundation
621 South Belvidere St., Richmond, VA 23230-6504
(804) 786-2060
www.vawarmemorial.org
Email: info@vawarmemorial.org

National D-Day Memorial Foundation

Exists to honor the valor, fidelity and sacrifice of the Allied Forces on D-Day, June 6, 1944. It also exists to educate – ensuring that the D-Day legacy remains clear, meaningful and accessible to present and future generations.

National D-Day Memorial Foundation
133 West Main Street
Bedford, VA 24523
(800) 351-DDAY * (540) 586-DDAY
Email: dday@dday.org or Visit us at: www.dday.org

84 Virginia Federation of Humane Societies

Founded in 1959, the Virginia Federation of Humane Societies (VFHS) is committed to ending the unnecessary euthanasia of cats and dogs in Virginia shelters. VFHS members include leaders from public and private shelters, rescue groups, veterinarians, animal control officers and citizen advocates. Programs include support for local animal welfare organizations, advocating for humane laws for all animals, training for animal welfare professionals and advocates, and Spay VA which provides pet owners access to convenient and affordable spay/neuter services. Your contribution to VFHS ensures a brighter future for Virginia's animals and their caregivers.

Virginia Federation of Humane Societies, Inc.
P.O. Box 545
Edinburg, VA 22824
(540) 335-6050
Email: info@vfhs.org
www.vfhs.org

85 Virginia Tuition Assistance Grant Fund

State Council of Higher Education for Virginia (SCHEV) Administers the Tuition Assistance Grant (TAG) Program available to Virginia residents enrolled full time in one of 34 Virginia private, nonprofit colleges or universities. Contributions support choice and affordability for eligible undergraduate or graduate degree-seeking students enrolled in participating TAG institutions. Students apply at the college financial aid office. For more information about SCHEV or the TAG program, please visit www.schev.edu and click on "Financial Aid."

State Council of Higher Education for Virginia
James Monroe Bldg. 10th Floor
101 N. 14th Street
Richmond, VA 23219
(804) 225-2600

86 Spay and Neuter Fund

All moneys contributed shall be paid to the Spay and Neuter Fund for use by localities in the Commonwealth for providing low-cost spay and neuter surgeries through direct provision or contract or each locality may make the funds available to any private, nonprofit sterilization program for dogs and cats in such locality. The Tax Commissioner shall determine annually the total amounts designated on all returns from each locality in the Commonwealth, based upon the locality that each filer who makes a voluntary contribution to the Fund lists as his permanent address. The State Treasurer shall pay the appropriate amount to each respective locality.

88 Virginia Cancer Centers

Virginia is fortunate to have two National Cancer Institute-designated Cancer Centers to serve the people of the Commonwealth: the VCU Massey Cancer Center and the University of Virginia Cancer Center. These two Cancer Centers work together to deliver the leading edge in contemporary cancer care in a supportive and compassionate environment, and to change the future of cancer care through research. Your contribution will enable us to help cancer patients today, and those who will be cancer patients in the future.

University of Virginia Cancer Center
P.O. Box 800773
Charlottesville, VA 22908-0773
(434) 924- 8432
www.supportuvacancer.org

Massey Cancer Center
Virginia Commonwealth University
P.O. Box 980214
Richmond, VA 23298-0214
(804) 828-1450
www.massey.vcu.edu/

90 Martin Luther King, Jr. Living History and Public Policy Center

The Martin Luther King, Jr. Living History and Public Policy Center is the Commonwealth's permanent memorial to Dr. King as required by state law. It is a consortium of public and private institutions of higher education that continues the work and perpetuates the legacy of Dr. King throughout the state.

The Center offers, among other things: educational and cultural programs; public policy analysis of contemporary issues relative to the principles of Dr. King, scholarly research and publications; public and private undergraduate and graduate programs interfacing; support of the state's

Standards of Quality and of K-12 academic institutions; and community outreach and service activities.

The Martin Luther King, Jr. Living
History and Public Policy Center
816 West Franklin Street, #104
Harrison House
P. O. Box 842019
Richmond, VA 23284-2019
Phone: (804) 938-9884
MLKJRCCENTER@gmail.com

92 Virginia Military Family Relief Fund

In 2006, with support from the Virginia Legislature, Governor Tim Kaine established the Military Family Relief Fund (MFRF). This is a quick response grant program to assist military and family members of the Virginia National Guard and the United States Reserve Components who are residents of Virginia, and, who are called to active duty for periods in excess of 90 days in support of Operation Enduring Freedom and Operation Iraqi Freedom and up to 180 days after their return. The Military Family Relief Fund assists military families with urgent or emergency needs relating to living expenses including but not limited to food, housing, utilities and medical services. Each need is considered on its own merit.

Virginia National Guard Family Programs
5901 Beulah Rd.
Sandston, VA 23150
(804) 236-7864

93 Celebrating Special Children

To assist individuals with disabilities in realizing their fullest potential, Celebrating Special Children, Inc. provides online resource information in an easy to use format for individuals with disabilities, family members, caregivers and service providers. Cradle to older adult resource information is made available from a wide variety of providers at both the state and local level. Resource information listings include private for profit, not-for-profit and government agencies. All listings include a contact telephone number and web address where available. In addition to the resource information database, Celebrating Special Children also publishes original articles on a variety of topics of interest to the disability community. Celebrating Special Children makes information available at no charge to the user.

Celebrating Special Children, Inc.
101 Niblick Drive
Vienna, VA 22180
(703) 319-7829
www.celebratingspecialchildren.org

LINE INSTRUCTIONS FOR SCHEDULE OSC

CREDIT FOR TAX PAID TO ANOTHER STATE

Generally, Virginia will not allow taxpayers filing nonresident individual income tax returns to claim credit for income tax paid to another state. The only exception to the above rule involves income taxes paid to the following states:

- Arizona
- District of Columbia
- California
- Oregon

If you are a resident of one of the above states and have Virginia Source income as a "nonresident" and the income is taxed by both Virginia and the other state, you are eligible for this credit.

Enclose a complete copy of the state tax return filed in the state for which you claim the credit. Copies of Forms W-2, W-2G, 1099 or VK-1 are not sufficient to verify payment of the tax to the other state.

Line 1 - Filing Status. Enter the number listed below to identify the filing status claimed on the other state's tax return.

1. Single
2. Married Filing Jointly
3. Married Filing Separately
4. Other

Line 2 - Claiming Credit. Enter the number listed below to identify the person claiming the credit.

1. Single
2. Married Filing Jointly
3. Married Filing Separately
4. Unified (Composite Nonresident)
5. Other

Line 3 - Qualifying Taxable Income. To be qualified, the income on this line must be included as taxable income on both the Virginia return and the other state's return. Enter the total taxable income from all of the following that apply to you to the extent that this income was taxed by the other state:

- Earned or business income derived from sources within Virginia, which is subject to tax by Virginia as well a another state; and
- Any gain, provided such gain is included in federal adjusted gross income, on the sale of a capital asset located in Virginia, which is subject to tax by Virginia as well as another state.

In some states, the tax is computed on total taxable income (from all sources) and then reduced by an allocation percentage. In these cases, you must multiply the total taxable income shown on the other state's return by the allocation percentage to determine the amount of income to enter on this line.

Line 4 - Virginia Taxable Income. Enter the amount of Virginia nonresident taxable income from Line 18 of Virginia Form 763. If you filed separately in the other state, but are filing jointly in Virginia, enter only the Virginia taxable income attributable to the filer whose income was taxed by the other state.

Line 5 - Qualifying Tax Liability. Enter the amount of tax liability reflected on the return you filed with the other state.

Line 6 - Identify the State. Enter the 2 character postal abbreviation for the other state.

Line 7 - Virginia Income Tax. Enter the amount of Virginia income tax from Line 19 of Virginia Form 763. If you filed jointly in the other state, but are filing separately in Virginia, enter the Virginia income tax due on the amount of Virginia Taxable Income reported on Line 19. Use the tax tables or the tax rate schedule to determine the amount of tax.

Line 8 - Income Percentage. Divide Line 4, Virginia Taxable Income by Line 3, Qualifying Taxable Income. Compute the percentage to one decimal place. The income percentage cannot exceed 100%.

Line 9 - Virginia Ratio. Multiply Line 5 the amount of Qualifying Tax Liability by Line 8 the Income Percentage.

Line 10 - Credit. Enter the lesser of Line 7 or Line 9 on Line 10. Enter the total credit claimed on Line 25 of Form 763.

If claiming more than one credit, continue to Line 11 of Schedule OSC and enter the total of all credits for taxes paid to other states on Line 21 and on Form 763, Line 25.

Note: The sum of all nonrefundable credits claimed cannot exceed your tax liability as shown on Line 19 of Form 763. Nonrefundable credits include the Tax Credit for Low-Income and Credit for Tax Paid to Another State.

If your Virginia Adjusted Gross Income is less than the filing threshold, do not use the rate schedule or tax table below. Enter $0.00 as your tax instead. See the instructions.

TAX RATE SCHEDULE

IF YOUR VIRGINIA TAXABLE INCOME IS:

Not over $3,000, your tax is 2% of your Virginia taxable income.

over—	but not over—	your tax is—	of excess over—
$ 3,000	**$ 5,000**	**$ 60 + 3 %**	**$ 3,000**
$ 5,000	**$17,000**	**$ 120 + 5 %**	**$ 5,000**
$17,000		**$ 720 + 5.75 %**	**$17,000**

Example

If your taxable income is $90,000, your tax is $720 + 5.75% of the amount over $17,000. This equals $720 + (.0575 x $73,000) **=** $720 + $4,197.50 **=** $4,917.50 which should be rounded to **$4,918.**

TAX TABLE

The tax table can be used if your Virginia taxable income is listed in the table. Otherwise, use the Tax Rate Schedule.

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
$ 0 –	$ 25	**$ 0.00**	$ 1,975 –	$ 2,025	**$ 40.00**	$ 3,650 –	$ 3,683	**$ 80.00**	$ 4,983 –	$ 5,017	**$ 120.00**	$ 6,560 –	$ 6,600	**$ 199.00**
25 –	75	**1.00**	2,025 –	2,075	**41.00**	3,683 –	3,717	**81.00**	5,017 –	5,040	**121.00**	6,600 –	6,640	**201.00**
75 –	125	**2.00**	2,075 –	2,125	**42.00**	3,717 –	3,750	**82.00**	5,040 –	5,080	**123.00**	6,640 –	6,680	**203.00**
125 –	175	**3.00**	2,125 –	2,175	**43.00**	3,750 –	3,783	**83.00**	5,080 –	5,120	**125.00**	6,680 –	6,720	**205.00**
175 –	225	**4.00**	2,175 –	2,225	**44.00**	3,783 –	3,817	**84.00**	5,120 –	5,160	**127.00**	6,720 –	6,760	**207.00**
225 –	275	**5.00**	2,225 –	2,275	**45.00**	3,817 –	3,850	**85.00**	5,160 –	5,200	**129.00**	6,760 –	6,800	**209.00**
275 –	325	**6.00**	2,275 –	2,325	**46.00**	3,850 –	3,883	**86.00**	5,200 –	5,240	**131.00**	6,800 –	6,840	**211.00**
325 –	375	**7.00**	2,325 –	2,375	**47.00**	3,883 –	3,917	**87.00**	5,240 –	5,280	**133.00**	6,840 –	6,880	**213.00**
375 –	425	**8.00**	2,375 –	2,425	**48.00**	3,917 –	3,950	**88.00**	5,280 –	5,320	**135.00**	6,880 –	6,920	**215.00**
425 –	475	**9.00**	2,425 –	2,475	**49.00**	3,950 –	3,983	**89.00**	5,320 –	5,360	**137.00**	6,920 –	6,960	**217.00**
475 –	525	**10.00**	2,475 –	2,525	**50.00**	3,983 –	4,017	**90.00**	5,360 –	5,400	**139.00**	6,960 –	7,000	**219.00**
525 –	575	**11.00**	2,525 –	2,575	**51.00**	4,017 –	4,050	**91.00**	5,400 –	5,440	**141.00**	7,000 –	7,040	**221.00**
575 –	625	**12.00**	2,575 –	2,625	**52.00**	4,050 –	4,083	**92.00**	5,440 –	5,480	**143.00**	7,040 –	7,080	**223.00**
625 –	675	**13.00**	2,625 –	2,675	**53.00**	4,083 –	4,117	**93.00**	5,480 –	5,520	**145.00**	7,080 –	7,120	**225.00**
675 –	725	**14.00**	2,675 –	2,725	**54.00**	4,117 –	4,150	**94.00**	5,520 –	5,560	**147.00**	7,120 –	7,160	**227.00**
725 –	775	**15.00**	2,725 –	2,775	**55.00**	4,150 –	4,183	**95.00**	5,560 –	5,600	**149.00**	7,160 –	7,200	**229.00**
775 –	825	**16.00**	2,775 –	2,825	**56.00**	4,183 –	4,217	**96.00**	5,600 –	5,640	**151.00**	7,200 –	7,240	**231.00**
825 –	875	**17.00**	2,825 –	2,875	**57.00**	4,217 –	4,250	**97.00**	5,640 –	5,680	**153.00**	7,240 –	7,280	**233.00**
875 –	925	**18.00**	2,875 –	2,925	**58.00**	4,250 –	4,283	**98.00**	5,680 –	5,720	**155.00**	7,280 –	7,320	**235.00**
925 –	975	**19.00**	2,925 –	2,975	**59.00**	4,283 –	4,317	**99.00**	5,720 –	5,760	**157.00**	7,320 –	7,360	**237.00**
975 –	1,025	**20.00**	2,975 –	3,025	**60.00**	4,317 –	4,350	**100.00**	5,760 –	5,800	**159.00**	7,360 –	7,400	**239.00**
1,025 –	1,075	**21.00**	3,025 –	3,050	**61.00**	4,350 –	4,383	**101.00**	5,800 –	5,840	**161.00**	7,400 –	7,440	**241.00**
1,075 –	1,125	**22.00**	3,050 –	3,083	**62.00**	4,383 –	4,417	**102.00**	5,840 –	5,880	**163.00**	7,440 –	7,480	**243.00**
1,125 –	1,175	**23.00**	3,083 –	3,117	**63.00**	4,417 –	4,450	**103.00**	5,880 –	5,920	**165.00**	7,480 –	7,520	**245.00**
1,175 –	1,225	**24.00**	3,117 –	3,150	**64.00**	4,450 –	4,483	**104.00**	5,920 –	5,960	**167.00**	7,520 –	7,560	**247.00**
1,225 –	1,275	**25.00**	3,150 –	3,183	**65.00**	4,483 –	4,517	**105.00**	5,960 –	6,000	**169.00**	7,560 –	7,600	**249.00**
1,275 –	1,325	**26.00**	3,183 –	3,217	**66.00**	4,517 –	4,550	**106.00**	6,000 –	6,040	**171.00**	7,600 –	7,640	**251.00**
1,325 –	1,375	**27.00**	3,217 –	3,250	**67.00**	4,550 –	4,583	**107.00**	6,040 –	6,080	**173.00**	7,640 –	7,680	**253.00**
1,375 –	1,425	**28.00**	3,250 –	3,283	**68.00**	4,583 –	4,617	**108.00**	6,080 –	6,120	**175.00**	7,680 –	7,720	**255.00**
1,425 –	1,475	**29.00**	3,283 –	3,317	**69.00**	4,617 –	4,650	**109.00**	6,120 –	6,160	**177.00**	7,720 –	7,760	**257.00**
1,475 –	1,525	**30.00**	3,317 –	3,350	**70.00**	4,650 –	4,683	**110.00**	6,160 –	6,200	**179.00**	7,760 –	7,800	**259.00**
1,525 –	1,575	**31.00**	3,350 –	3,383	**71.00**	4,683 –	4,717	**111.00**	6,200 –	6,240	**181.00**	7,800 –	7,840	**261.00**
1,575 –	1,625	**32.00**	3,383 –	3,417	**72.00**	4,717 –	4,750	**112.00**	6,240 –	6,280	**183.00**	7,840 –	7,880	**263.00**
1,625 –	1,675	**33.00**	3,417 –	3,450	**73.00**	4,750 –	4,783	**113.00**	6,280 –	6,320	**185.00**	7,880 –	7,920	**265.00**
1,675 –	1,725	**34.00**	3,450 –	3,483	**74.00**	4,783 –	4,817	**114.00**	6,320 –	6,360	**187.00**	7,920 –	7,960	**267.00**
1,725 –	1,775	**35.00**	3,483 –	3,517	**75.00**	4,817 –	4,850	**115.00**	6,360 –	6,400	**189.00**	7,960 –	8,000	**269.00**
1,775 –	1,825	**36.00**	3,517 –	3,550	**76.00**	4,850 –	4,883	**116.00**	6,400 –	6,440	**191.00**	8,000 –	8,040	**271.00**
1,825 –	1,875	**37.00**	3,550 –	3,583	**77.00**	4,883 –	4,917	**117.00**	6,440 –	6,480	**193.00**	8,040 –	8,080	**273.00**
1,875 –	1,925	**38.00**	3,583 –	3,617	**78.00**	4,917 –	4,950	**118.00**	6,480 –	6,520	**195.00**	8,080 –	8,120	**275.00**
1,925 –	1,975	**39.00**	3,617 –	3,650	**79.00**	4,950 –	4,983	**119.00**	6,520 –	6,560	**197.00**	8,120 –	8,160	**277.00**

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
$ 8,160 –	$ 8,200	$ 279.00	$ 10,720 –	$ 10,760	$ 407.00	$ 13,280 –	$ 13,320	$ 535.00	$ 15,840 –	$ 15,880	$ 663.00	$18,217 –	$ 18,252	$ 791.00
8,200 –	8,240	281.00	10,760 –	10,800	409.00	13,320 –	13,360	537.00	15,880 –	15,920	665.00	18,252 –	18,287	793.00
8,240 –	8,280	283.00	10,800 –	10,840	411.00	13,360 –	13,400	539.00	15,920 –	15,960	667.00	18,287 –	18,322	795.00
8,280 –	8,320	285.00	10,840 –	10,880	413.00	13,400 –	13,440	541.00	15,960 –	16,000	669.00	18,322 –	18,357	797.00
8,320 –	8,360	287.00	10,880 –	10,920	415.00	13,440 –	13,480	543.00	16,000 –	16,040	671.00	18,357 –	18,391	799.00
8,360 –	8,400	289.00	10,920 –	10,960	417.00	13,480 –	13,520	545.00	16,040 –	16,080	673.00	18,391 –	18,426	801.00
8,400 –	8,440	291.00	10,960 –	11,000	419.00	13,520 –	13,560	547.00	16,080 –	16,120	675.00	18,426 –	18,461	803.00
8,440 –	8,480	293.00	11,000 –	11,040	421.00	13,560 –	13,600	549.00	16,120 –	16,160	677.00	18,461 –	18,496	805.00
8,480 –	8,520	295.00	11,040 –	11,080	423.00	13,600 –	13,640	551.00	16,160 –	16,200	679.00	18,496 –	18,530	807.00
8,520 –	8,560	297.00	11,080 –	11,120	425.00	13,640 –	13,680	553.00	16,200 –	16,240	681.00	18,530 –	18,565	809.00
8,560 –	8,600	299.00	11,120 –	11,160	427.00	13,680 –	13,720	555.00	16,240 –	16,280	683.00	18,565 –	18,600	811.00
8,600 –	8,640	301.00	11,160 –	11,200	429.00	13,720 –	13,760	557.00	16,280 –	16,320	685.00	18,600 –	18,635	813.00
8,640 –	8,680	303.00	11,200 –	11,240	431.00	13,760 –	13,800	559.00	16,320 –	16,360	687.00	18,635 –	18,670	815.00
8,680 –	8,720	305.00	11,240 –	11,280	433.00	13,800 –	13,840	561.00	16,360 –	16,400	689.00	18,670 –	18,704	817.00
8,720 –	8,760	307.00	11,280 –	11,320	435.00	13,840 –	13,880	563.00	16,400 –	16,440	691.00	18,704 –	18,739	819.00
8,760 –	8,800	309.00	11,320 –	11,360	437.00	13,880 –	13,920	565.00	16,440 –	16,480	693.00	18,739 –	18,774	821.00
8,800 –	8,840	311.00	11,360 –	11,400	439.00	13,920 –	13,960	567.00	16,480 –	16,520	695.00	18,774 –	18,809	823.00
8,840 –	8,880	313.00	11,400 –	11,440	441.00	13,960 –	14,000	569.00	16,520 –	16,560	697.00	18,809 –	18,843	825.00
8,880 –	8,920	315.00	11,440 –	11,480	443.00	14,000 –	14,040	571.00	16,560 –	16,600	699.00	18,843 –	18,878	827.00
8,920 –	8,960	317.00	11,480 –	11,520	445.00	14,040 –	14,080	573.00	16,600 –	16,640	701.00	18,878 –	18,913	829.00
8,960 –	9,000	319.00	11,520 –	11,560	447.00	14,080 –	14,120	575.00	16,640 –	16,680	703.00	18,913 –	18,948	831.00
9,000 –	9,040	321.00	11,560 –	11,600	449.00	14,120 –	14,160	577.00	16,680 –	16,720	705.00	18,948 –	18,983	833.00
9,040 –	9,080	323.00	11,600 –	11,640	451.00	14,160 –	14,200	579.00	16,720 –	16,760	707.00	18,983 –	19,017	835.00
9,080 –	9,120	325.00	11,640 –	11,680	453.00	14,200 –	14,240	581.00	16,760 –	16,800	709.00	19,017 –	19,052	837.00
9,120 –	9,160	327.00	11,680 –	11,720	455.00	14,240 –	14,280	583.00	16,800 –	16,840	711.00	19,052 –	19,087	839.00
9,160 –	9,200	329.00	11,720 –	11,760	457.00	14,280 –	14,320	585.00	16,840 –	16,880	713.00	19,087 –	19,122	841.00
9,200 –	9,240	331.00	11,760 –	11,800	459.00	14,320 –	14,360	587.00	16,880 –	16,920	715.00	19,122 –	19,157	843.00
9,240 –	9,280	333.00	11,800 –	11,840	461.00	14,360 –	14,400	589.00	16,920 –	16,960	717.00	19,157 –	19,191	845.00
9,280 –	9,320	335.00	11,840 –	11,880	463.00	14,400 –	14,440	591.00	16,960 –	17,000	719.00	19,191 –	19,226	847.00
9,320 –	9,360	337.00	11,880 –	11,920	465.00	14,440 –	14,480	593.00	17,000 –	17,035	721.00	19,226 –	19,261	849.00
9,360 –	9,400	339.00	11,920 –	11,960	467.00	14,480 –	14,520	595.00	17,035 –	17,070	723.00	19,261 –	19,296	851.00
9,400 –	9,440	341.00	11,960 –	12,000	469.00	14,520 –	14,560	597.00	17,070 –	17,104	725.00	19,296 –	19,330	853.00
9,440 –	9,480	343.00	12,000 –	12,040	471.00	14,560 –	14,600	599.00	17,104 –	17,139	727.00	19,330 –	19,365	855.00
9,480 –	9,520	345.00	12,040 –	12,080	473.00	14,600 –	14,640	601.00	17,139 –	17,174	729.00	19,365 –	19,400	857.00
9,520 –	9,560	347.00	12,080 –	12,120	475.00	14,640 –	14,680	603.00	17,174 –	17,209	731.00	19,400 –	19,435	859.00
9,560 –	9,600	349.00	12,120 –	12,160	477.00	14,680 –	14,720	605.00	17,209 –	17,243	733.00	19,435 –	19,470	861.00
9,600 –	9,640	351.00	12,160 –	12,200	479.00	14,720 –	14,760	607.00	17,243 –	17,278	735.00	19,470 –	19,504	863.00
9,640 –	9,680	353.00	12,200 –	12,240	481.00	14,760 –	14,800	609.00	17,278 –	17,313	737.00	19,504 –	19,539	865.00
9,680 –	9,720	355.00	12,240 –	12,280	483.00	14,800 –	14,840	611.00	17,313 –	17,348	739.00	19,539 –	19,574	867.00
9,720 –	9,760	357.00	12,280 –	12,320	485.00	14,840 –	14,880	613.00	17,348 –	17,383	741.00	19,574 –	19,609	869.00
9,760 –	9,800	359.00	12,320 –	12,360	487.00	14,880 –	14,920	615.00	17,383 –	17,417	743.00	19,609 –	19,643	871.00
9,800 –	9,840	361.00	12,360 –	12,400	489.00	14,920 –	14,960	617.00	17,417 –	17,452	745.00	19,643 –	19,678	873.00
9,840 –	9,880	363.00	12,400 –	12,440	491.00	14,960 –	15,000	619.00	17,452 –	17,487	747.00	19,678 –	19,713	875.00
9,880 –	9,920	365.00	12,440 –	12,480	493.00	15,000 –	15,040	621.00	17,487 –	17,522	749.00	19,713 –	19,748	877.00
9,920 –	9,960	367.00	12,480 –	12,520	495.00	15,040 –	15,080	623.00	17,522 –	17,557	751.00	19,748 –	19,783	879.00
9,960 –	10,000	369.00	12,520 –	12,560	497.00	15,080 –	15,120	625.00	17,557 –	17,591	753.00	19,783 –	19,817	881.00
10,000 –	10,040	371.00	12,560 –	12,600	499.00	15,120 –	15,160	627.00	17,591 –	17,626	755.00	19,817 –	19,852	883.00
10,040 –	10,080	373.00	12,600 –	12,640	501.00	15,160 –	15,200	629.00	17,626 –	17,661	757.00	19,852 –	19,887	885.00
10,080 –	10,120	375.00	12,640 –	12,680	503.00	15,200 –	15,240	631.00	17,661 –	17,696	759.00	19,887 –	19,922	887.00
10,120 –	10,160	377.00	12,680 –	12,720	505.00	15,240 –	15,280	633.00	17,696 –	17,730	761.00	19,922 –	19,957	889.00
10,160 –	10,200	379.00	12,720 –	12,760	507.00	15,280 –	15,320	635.00	17,730 –	17,765	763.00	19,957 –	19,991	891.00
10,200 –	10,240	381.00	12,760 –	12,800	509.00	15,320 –	15,360	637.00	17,765 –	17,800	765.00	19,991 –	20,026	893.00
10,240 –	10,280	383.00	12,800 –	12,840	511.00	15,360 –	15,400	639.00	17,800 –	17,835	767.00	20,026 –	20,061	895.00
10,280 –	10,320	385.00	12,840 –	12,880	513.00	15,400 –	15,440	641.00	17,835 –	17,870	769.00	20,061 –	20,096	897.00
10,320 –	10,360	387.00	12,880 –	12,920	515.00	15,440 –	15,480	643.00	17,870 –	17,904	771.00	20,096 –	20,130	899.00
10,360 –	10,400	389.00	12,920 –	12,960	517.00	15,480 –	15,520	645.00	17,904 –	17,939	773.00	20,130 –	20,165	901.00
10,400 –	10,440	391.00	12,960 –	13,000	519.00	15,520 –	15,560	647.00	17,939 –	17,974	775.00	20,165 –	20,200	903.00
10,440 –	10,480	393.00	13,000 –	13,040	521.00	15,560 –	15,600	649.00	17,974 –	18,009	777.00	20,200 –	20,235	905.00
10,480 –	10,520	395.00	13,040 –	13,080	523.00	15,600 –	15,640	651.00	18,009 –	18,043	779.00	20,235 –	20,270	907.00
10,520 –	10,560	397.00	13,080 –	13,120	525.00	15,640 –	15,680	653.00	18,043 –	18,078	781.00	20,270 –	20,304	909.00
10,560 –	10,600	399.00	13,120 –	13,160	527.00	15,680 –	15,720	655.00	18,078 –	18,113	783.00	20,304 –	20,339	911.00
10,600 –	10,640	401.00	13,160 –	13,200	529.00	15,720 –	15,760	657.00	18,113 –	18,148	785.00	20,339 –	20,374	913.00
10,640 –	10,680	403.00	13,200 –	13,240	531.00	15,760 –	15,800	659.00	18,148 –	18,183	787.00	20,374 –	20,409	915.00
10,680 –	10,720	405.00	13,240 –	13,280	533.00	15,800 –	15,840	661.00	18,183 –	18,217	789.00	20,409 –	20,443	917.00

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
$ 20,443 –	$ 20,478	**$ 919.00**	$ 22,670 –	$ 22,704	**$ 1,047.00**	$ 24,896 –	$ 24,930	**$ 1,175.00**	$ 27,122 –	$ 27,157	**$ 1,303.00**	$ 29,348 –	$ 29,383	**$ 1,431.00**
20,478 –	20,513	**921.00**	22,704 –	22,739	**1,049.00**	24,930 –	24,965	**1,177.00**	27,157 –	27,191	**1,305.00**	29,383 –	29,417	**1,433.00**
20,513 –	20,548	**923.00**	22,739 –	22,774	**1,051.00**	24,965 –	25,000	**1,179.00**	27,191 –	27,226	**1,307.00**	29,417 –	29,452	**1,435.00**
20,548 –	20,583	**925.00**	22,774 –	22,809	**1,053.00**	25,000 –	25,035	**1,181.00**	27,226 –	27,261	**1,309.00**	29,452 –	29,487	**1,437.00**
20,583 –	20,617	**927.00**	22,809 –	22,843	**1,055.00**	25,035 –	25,070	**1,183.00**	27,261 –	27,296	**1,311.00**	29,487 –	29,522	**1,439.00**
20,617 –	20,652	**929.00**	22,843 –	22,878	**1,057.00**	25,070 –	25,104	**1,185.00**	27,296 –	27,330	**1,313.00**	29,522 –	29,557	**1,441.00**
20,652 –	20,687	**931.00**	22,878 –	22,913	**1,059.00**	25,104 –	25,139	**1,187.00**	27,330 –	27,365	**1,315.00**	29,557 –	29,591	**1,443.00**
20,687 –	20,722	**933.00**	22,913 –	22,948	**1,061.00**	25,139 –	25,174	**1,189.00**	27,365 –	27,400	**1,317.00**	29,591 –	29,626	**1,445.00**
20,722 –	20,757	**935.00**	22,948 –	22,983	**1,063.00**	25,174 –	25,209	**1,191.00**	27,400 –	27,435	**1,319.00**	29,626 –	29,661	**1,447.00**
20,757 –	20,791	**937.00**	22,983 –	23,017	**1,065.00**	25,209 –	25,243	**1,193.00**	27,435 –	27,470	**1,321.00**	29,661 –	29,696	**1,449.00**
20,791 –	20,826	**939.00**	23,017 –	23,052	**1,067.00**	25,243 –	25,278	**1,195.00**	27,470 –	27,504	**1,323.00**	29,696 –	29,730	**1,451.00**
20,826 –	20,861	**941.00**	23,052 –	23,087	**1,069.00**	25,278 –	25,313	**1,197.00**	27,504 –	27,539	**1,325.00**	29,730 –	29,765	**1,453.00**
20,861 –	20,896	**943.00**	23,087 –	23,122	**1,071.00**	25,313 –	25,348	**1,199.00**	27,539 –	27,574	**1,327.00**	29,765 –	29,800	**1,455.00**
20,896 –	20,930	**945.00**	23,122 –	23,157	**1,073.00**	25,348 –	25,383	**1,201.00**	27,574 –	27,609	**1,329.00**	29,800 –	29,835	**1,457.00**
20,930 –	20,965	**947.00**	23,157 –	23,191	**1,075.00**	25,383 –	25,417	**1,203.00**	27,609 –	27,643	**1,331.00**	29,835 –	29,870	**1,459.00**
20,965 –	21,000	**949.00**	23,191 –	23,226	**1,077.00**	25,417 –	25,452	**1,205.00**	27,643 –	27,678	**1,333.00**	29,870 –	29,904	**1,461.00**
21,000 –	21,035	**951.00**	23,226 –	23,261	**1,079.00**	25,452 –	25,487	**1,207.00**	27,678 –	27,713	**1,335.00**	29,904 –	29,939	**1,463.00**
21,035 –	21,070	**953.00**	23,261 –	23,296	**1,081.00**	25,487 –	25,522	**1,209.00**	27,713 –	27,748	**1,337.00**	29,939 –	29,974	**1,465.00**
21,070 –	21,104	**955.00**	23,296 –	23,330	**1,083.00**	25,522 –	25,557	**1,211.00**	27,748 –	27,783	**1,339.00**	29,974 –	30,009	**1,467.00**
21,104 –	21,139	**957.00**	23,330 –	23,365	**1,085.00**	25,557 –	25,591	**1,213.00**	27,783 –	27,817	**1,341.00**	30,009 –	30,043	**1,469.00**
21,139 –	21,174	**959.00**	23,365 –	23,400	**1,087.00**	25,591 –	25,626	**1,215.00**	27,817 –	27,852	**1,343.00**	30,043 –	30,078	**1,471.00**
21,174 –	21,209	**961.00**	23,400 –	23,435	**1,089.00**	25,626 –	25,661	**1,217.00**	27,852 –	27,887	**1,345.00**	30,078 –	30,113	**1,473.00**
21,209 –	21,243	**963.00**	23,435 –	23,470	**1,091.00**	25,661 –	25,696	**1,219.00**	27,887 –	27,922	**1,347.00**	30,113 –	30,148	**1,475.00**
21,243 –	21,278	**965.00**	23,470 –	23,504	**1,093.00**	25,696 –	25,730	**1,221.00**	27,922 –	27,957	**1,349.00**	30,148 –	30,183	**1,477.00**
21,278 –	21,313	**967.00**	23,504 –	23,539	**1,095.00**	25,730 –	25,765	**1,223.00**	27,957 –	27,991	**1,351.00**	30,183 –	30,217	**1,479.00**
21,313 –	21,348	**969.00**	23,539 –	23,574	**1,097.00**	25,765 –	25,800	**1,225.00**	27,991 –	28,026	**1,353.00**	30,217 –	30,252	**1,481.00**
21,348 –	21,383	**971.00**	23,574 –	23,609	**1,099.00**	25,800 –	25,835	**1,227.00**	28,026 –	28,061	**1,355.00**	30,252 –	30,287	**1,483.00**
21,383 –	21,417	**973.00**	23,609 –	23,643	**1,101.00**	25,835 –	25,870	**1,229.00**	28,061 –	28,096	**1,357.00**	30,287 –	30,322	**1,485.00**
21,417 –	21,452	**975.00**	23,643 –	23,678	**1,103.00**	25,870 –	25,904	**1,231.00**	28,096 –	28,130	**1,359.00**	30,322 –	30,357	**1,487.00**
21,452 –	21,487	**977.00**	23,678 –	23,713	**1,105.00**	25,904 –	25,939	**1,233.00**	28,130 –	28,165	**1,361.00**	30,357 –	30,391	**1,489.00**
21,487 –	21,522	**979.00**	23,713 –	23,748	**1,107.00**	25,939 –	25,974	**1,235.00**	28,165 –	28,200	**1,363.00**	30,391 –	30,426	**1,491.00**
21,522 –	21,557	**981.00**	23,748 –	23,783	**1,109.00**	25,974 –	26,009	**1,237.00**	28,200 –	28,235	**1,365.00**	30,426 –	30,461	**1,493.00**
21,557 –	21,591	**983.00**	23,783 –	23,817	**1,111.00**	26,009 –	26,043	**1,239.00**	28,235 –	28,270	**1,367.00**	30,461 –	30,496	**1,495.00**
21,591 –	21,626	**985.00**	23,817 –	23,852	**1,113.00**	26,043 –	26,078	**1,241.00**	28,270 –	28,304	**1,369.00**	30,496 –	30,530	**1,497.00**
21,626 –	21,661	**987.00**	23,852 –	23,887	**1,115.00**	26,078 –	26,113	**1,243.00**	28,304 –	28,339	**1,371.00**	30,530 –	30,565	**1,499.00**
21,661 –	21,696	**989.00**	23,887 –	23,922	**1,117.00**	26,113 –	26,148	**1,245.00**	28,339 –	28,374	**1,373.00**	30,565 –	30,600	**1,501.00**
21,696 –	21,730	**991.00**	23,922 –	23,957	**1,119.00**	26,148 –	26,183	**1,247.00**	28,374 –	28,409	**1,375.00**	30,600 –	30,635	**1,503.00**
21,730 –	21,765	**993.00**	23,957 –	23,991	**1,121.00**	26,183 –	26,217	**1,249.00**	28,409 –	28,443	**1,377.00**	30,635 –	30,670	**1,505.00**
21,765 –	21,800	**995.00**	23,991 –	24,026	**1,123.00**	26,217 –	26,252	**1,251.00**	28,443 –	28,478	**1,379.00**	30,670 –	30,704	**1,507.00**
21,800 –	21,835	**997.00**	24,026 –	24,061	**1,125.00**	26,252 –	26,287	**1,253.00**	28,478 –	28,513	**1,381.00**	30,704 –	30,739	**1,509.00**
21,835 –	21,870	**999.00**	24,061 –	24,096	**1,127.00**	26,287 –	26,322	**1,255.00**	28,513 –	28,548	**1,383.00**	30,739 –	30,774	**1,511.00**
21,870 –	21,904	**1,001.00**	24,096 –	24,130	**1,129.00**	26,322 –	26,357	**1,257.00**	28,548 –	28,583	**1,385.00**	30,774 –	30,809	**1,513.00**
21,904 –	21,939	**1,003.00**	24,130 –	24,165	**1,131.00**	26,357 –	26,391	**1,259.00**	28,583 –	28,617	**1,387.00**	30,809 –	30,843	**1,515.00**
21,939 –	21,974	**1,005.00**	24,165 –	24,200	**1,133.00**	26,391 –	26,426	**1,261.00**	28,617 –	28,652	**1,389.00**	30,843 –	30,878	**1,517.00**
21,974 –	22,009	**1,007.00**	24,200 –	24,235	**1,135.00**	26,426 –	26,461	**1,263.00**	28,652 –	28,687	**1,391.00**	30,878 –	30,913	**1,519.00**
22,009 –	22,043	**1,009.00**	24,235 –	24,270	**1,137.00**	26,461 –	26,496	**1,265.00**	28,687 –	28,722	**1,393.00**	30,913 –	30,948	**1,521.00**
22,043 –	22,078	**1,011.00**	24,270 –	24,304	**1,139.00**	26,496 –	26,530	**1,267.00**	28,722 –	28,757	**1,395.00**	30,948 –	30,983	**1,523.00**
22,078 –	22,113	**1,013.00**	24,304 –	24,339	**1,141.00**	26,530 –	26,565	**1,269.00**	28,757 –	28,791	**1,397.00**	30,983 –	31,017	**1,525.00**
22,113 –	22,148	**1,015.00**	24,339 –	24,374	**1,143.00**	26,565 –	26,600	**1,271.00**	28,791 –	28,826	**1,399.00**	31,017 –	31,052	**1,527.00**
22,148 –	22,183	**1,017.00**	24,374 –	24,409	**1,145.00**	26,600 –	26,635	**1,273.00**	28,826 –	28,861	**1,401.00**	31,052 –	31,087	**1,529.00**
22,183 –	22,217	**1,019.00**	24,409 –	24,443	**1,147.00**	26,635 –	26,670	**1,275.00**	28,861 –	28,896	**1,403.00**	31,087 –	31,122	**1,531.00**
22,217 –	22,252	**1,021.00**	24,443 –	24,478	**1,149.00**	26,670 –	26,704	**1,277.00**	28,896 –	28,930	**1,405.00**	31,122 –	31,157	**1,533.00**
22,252 –	22,287	**1,023.00**	24,478 –	24,513	**1,151.00**	26,704 –	26,739	**1,279.00**	28,930 –	28,965	**1,407.00**	31,157 –	31,191	**1,535.00**
22,287 –	22,322	**1,025.00**	24,513 –	24,548	**1,153.00**	26,739 –	26,774	**1,281.00**	28,965 –	29,000	**1,409.00**	31,191 –	31,226	**1,537.00**
22,322 –	22,357	**1,027.00**	24,548 –	24,583	**1,155.00**	26,774 –	26,809	**1,283.00**	29,000 –	29,035	**1,411.00**	31,226 –	31,261	**1,539.00**
22,357 –	22,391	**1,029.00**	24,583 –	24,617	**1,157.00**	26,809 –	26,843	**1,285.00**	29,035 –	29,070	**1,413.00**	31,261 –	31,296	**1,541.00**
22,391 –	22,426	**1,031.00**	24,617 –	24,652	**1,159.00**	26,843 –	26,878	**1,287.00**	29,070 –	29,104	**1,415.00**	31,296 –	31,330	**1,543.00**
22,426 –	22,461	**1,033.00**	24,652 –	24,687	**1,161.00**	26,878 –	26,913	**1,289.00**	29,104 –	29,139	**1,417.00**	31,330 –	31,365	**1,545.00**
22,461 –	22,496	**1,035.00**	24,687 –	24,722	**1,163.00**	26,913 –	26,948	**1,291.00**	29,139 –	29,174	**1,419.00**	31,365 –	31,400	**1,547.00**
22,496 –	22,530	**1,037.00**	24,722 –	24,757	**1,165.00**	26,948 –	26,983	**1,293.00**	29,174 –	29,209	**1,421.00**	31,400 –	31,435	**1,549.00**
22,530 –	22,565	**1,039.00**	24,757 –	24,791	**1,167.00**	26,983 –	27,017	**1,295.00**	29,209 –	29,243	**1,423.00**	31,435 –	31,470	**1,551.00**
22,565 –	22,600	**1,041.00**	24,791 –	24,826	**1,169.00**	27,017 –	27,052	**1,297.00**	29,243 –	29,278	**1,425.00**	31,470 –	31,504	**1,553.00**
22,600 –	22,635	**1,043.00**	24,826 –	24,861	**1,171.00**	27,052 –	27,087	**1,299.00**	29,278 –	29,313	**1,427.00**	31,504 –	31,539	**1,555.00**
22,635 –	22,670	**1,045.00**	24,861 –	24,896	**1,173.00**	27,087 –	27,122	**1,301.00**	29,313 –	29,348	**1,429.00**	31,539 –	31,574	**1,557.00**

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
$ 31,574 –	$ 31,609	**$ 1,559.00**	$ 33,800 –	$ 33,835	**$ 1,687.00**	$ 36,026 –	$ 36,061	**$ 1,815.00**	$ 38,252 –	$ 38,287	**$ 1,943.00**	$ 40,478 –	$ 40,513	**$ 2,071.00**
31,609 –	31,643	**1,561.00**	33,835 –	33,870	**1,689.00**	36,061 –	36,096	**1,817.00**	38,287 –	38,322	**1,945.00**	40,513 –	40,548	**2,073.00**
31,643 –	31,678	**1,563.00**	33,870 –	33,904	**1,691.00**	36,096 –	36,130	**1,819.00**	38,322 –	38,357	**1,947.00**	40,548 –	40,583	**2,075.00**
31,678 –	31,713	**1,565.00**	33,904 –	33,939	**1,693.00**	36,130 –	36,165	**1,821.00**	38,357 –	38,391	**1,949.00**	40,583 –	40,617	**2,077.00**
31,713 –	31,748	**1,567.00**	33,939 –	33,974	**1,695.00**	36,165 –	36,200	**1,823.00**	38,391 –	38,426	**1,951.00**	40,617 –	40,652	**2,079.00**
31,748 –	31,783	**1,569.00**	33,974 –	34,009	**1,697.00**	36,200 –	36,235	**1,825.00**	38,426 –	38,461	**1,953.00**	40,652 –	40,687	**2,081.00**
31,783 –	31,817	**1,571.00**	34,009 –	34,043	**1,699.00**	36,235 –	36,270	**1,827.00**	38,461 –	38,496	**1,955.00**	40,687 –	40,722	**2,083.00**
31,817 –	31,852	**1,573.00**	34,043 –	34,078	**1,701.00**	36,270 –	36,304	**1,829.00**	38,496 –	38,530	**1,957.00**	40,722 –	40,757	**2,085.00**
31,852 –	31,887	**1,575.00**	34,078 –	34,113	**1,703.00**	36,304 –	36,339	**1,831.00**	38,530 –	38,565	**1,959.00**	40,757 –	40,791	**2,087.00**
31,887 –	31,922	**1,577.00**	34,113 –	34,148	**1,705.00**	36,339 –	36,374	**1,833.00**	38,565 –	38,600	**1,961.00**	40,791 –	40,826	**2,089.00**
31,922 –	31,957	**1,579.00**	34,148 –	34,183	**1,707.00**	36,374 –	36,409	**1,835.00**	38,600 –	38,635	**1,963.00**	40,826 –	40,861	**2,091.00**
31,957 –	31,991	**1,581.00**	34,183 –	34,217	**1,709.00**	36,409 –	36,443	**1,837.00**	38,635 –	38,670	**1,965.00**	40,861 –	40,896	**2,093.00**
31,991 –	32,026	**1,583.00**	34,217 –	34,252	**1,711.00**	36,443 –	36,478	**1,839.00**	38,670 –	38,704	**1,967.00**	40,896 –	40,930	**2,095.00**
32,026 –	32,061	**1,585.00**	34,252 –	34,287	**1,713.00**	36,478 –	36,513	**1,841.00**	38,704 –	38,739	**1,969.00**	40,930 –	40,965	**2,097.00**
32,061 –	32,096	**1,587.00**	34,287 –	34,322	**1,715.00**	36,513 –	36,548	**1,843.00**	38,739 –	38,774	**1,971.00**	40,965 –	41,000	**2,099.00**
32,096 –	32,130	**1,589.00**	34,322 –	34,357	**1,717.00**	36,548 –	36,583	**1,845.00**	38,774 –	38,809	**1,973.00**	41,000 –	41,035	**2,101.00**
32,130 –	32,165	**1,591.00**	34,357 –	34,391	**1,719.00**	36,583 –	36,617	**1,847.00**	38,809 –	38,843	**1,975.00**	41,035 –	41,070	**2,103.00**
32,165 –	32,200	**1,593.00**	34,391 –	34,426	**1,721.00**	36,617 –	36,652	**1,849.00**	38,843 –	38,878	**1,977.00**	41,070 –	41,104	**2,105.00**
32,200 –	32,235	**1,595.00**	34,426 –	34,461	**1,723.00**	36,652 –	36,687	**1,851.00**	38,878 –	38,913	**1,979.00**	41,104 –	41,139	**2,107.00**
32,235 –	32,270	**1,597.00**	34,461 –	34,496	**1,725.00**	36,687 –	36,722	**1,853.00**	38,913 –	38,948	**1,981.00**	41,139 –	41,174	**2,109.00**
32,270 –	32,304	**1,599.00**	34,496 –	34,530	**1,727.00**	36,722 –	36,757	**1,855.00**	38,948 –	38,983	**1,983.00**	41,174 –	41,209	**2,111.00**
32,304 –	32,339	**1,601.00**	34,530 –	34,565	**1,729.00**	36,757 –	36,791	**1,857.00**	38,983 –	39,017	**1,985.00**	41,209 –	41,243	**2,113.00**
32,339 –	32,374	**1,603.00**	34,565 –	34,600	**1,731.00**	36,791 –	36,826	**1,859.00**	39,017 –	39,052	**1,987.00**	41,243 –	41,278	**2,115.00**
32,374 –	32,409	**1,605.00**	34,600 –	34,635	**1,733.00**	36,826 –	36,861	**1,861.00**	39,052 –	39,087	**1,989.00**	41,278 –	41,313	**2,117.00**
32,409 –	32,443	**1,607.00**	34,635 –	34,670	**1,735.00**	36,861 –	36,896	**1,863.00**	39,087 –	39,122	**1,991.00**	41,313 –	41,348	**2,119.00**
32,443 –	32,478	**1,609.00**	34,670 –	34,704	**1,737.00**	36,896 –	36,930	**1,865.00**	39,122 –	39,157	**1,993.00**	41,348 –	41,383	**2,121.00**
32,478 –	32,513	**1,611.00**	34,704 –	34,739	**1,739.00**	36,930 –	36,965	**1,867.00**	39,157 –	39,191	**1,995.00**	41,383 –	41,417	**2,123.00**
32,513 –	32,548	**1,613.00**	34,739 –	34,774	**1,741.00**	36,965 –	37,000	**1,869.00**	39,191 –	39,226	**1,997.00**	41,417 –	41,452	**2,125.00**
32,548 –	32,583	**1,615.00**	34,774 –	34,809	**1,743.00**	37,000 –	37,035	**1,871.00**	39,226 –	39,261	**1,999.00**	41,452 –	41,487	**2,127.00**
32,583 –	32,617	**1,617.00**	34,809 –	34,843	**1,745.00**	37,035 –	37,070	**1,873.00**	39,261 –	39,296	**2,001.00**	41,487 –	41,522	**2,129.00**
32,617 –	32,652	**1,619.00**	34,843 –	34,878	**1,747.00**	37,070 –	37,104	**1,875.00**	39,296 –	39,330	**2,003.00**	41,522 –	41,557	**2,131.00**
32,652 –	32,687	**1,621.00**	34,878 –	34,913	**1,749.00**	37,104 –	37,139	**1,877.00**	39,330 –	39,365	**2,005.00**	41,557 –	41,591	**2,133.00**
32,687 –	32,722	**1,623.00**	34,913 –	34,948	**1,751.00**	37,139 –	37,174	**1,879.00**	39,365 –	39,400	**2,007.00**	41,591 –	41,626	**2,135.00**
32,722 –	32,757	**1,625.00**	34,948 –	34,983	**1,753.00**	37,174 –	37,209	**1,881.00**	39,400 –	39,435	**2,009.00**	41,626 –	41,661	**2,137.00**
32,757 –	32,791	**1,627.00**	34,983 –	35,017	**1,755.00**	37,209 –	37,243	**1,883.00**	39,435 –	39,470	**2,011.00**	41,661 –	41,696	**2,139.00**
32,791 –	32,826	**1,629.00**	35,017 –	35,052	**1,757.00**	37,243 –	37,278	**1,885.00**	39,470 –	39,504	**2,013.00**	41,696 –	41,730	**2,141.00**
32,826 –	32,861	**1,631.00**	35,052 –	35,087	**1,759.00**	37,278 –	37,313	**1,887.00**	39,504 –	39,539	**2,015.00**	41,730 –	41,765	**2,143.00**
32,861 –	32,896	**1,633.00**	35,087 –	35,122	**1,761.00**	37,313 –	37,348	**1,889.00**	39,539 –	39,574	**2,017.00**	41,765 –	41,800	**2,145.00**
32,896 –	32,930	**1,635.00**	35,122 –	35,157	**1,763.00**	37,348 –	37,383	**1,891.00**	39,574 –	39,609	**2,019.00**	41,800 –	41,835	**2,147.00**
32,930 –	32,965	**1,637.00**	35,157 –	35,191	**1,765.00**	37,383 –	37,417	**1,893.00**	39,609 –	39,643	**2,021.00**	41,835 –	41,870	**2,149.00**
32,965 –	33,000	**1,639.00**	35,191 –	35,226	**1,767.00**	37,417 –	37,452	**1,895.00**	39,643 –	39,678	**2,023.00**	41,870 –	41,904	**2,151.00**
33,000 –	33,035	**1,641.00**	35,226 –	35,261	**1,769.00**	37,452 –	37,487	**1,897.00**	39,678 –	39,713	**2,025.00**	41,904 –	41,939	**2,153.00**
33,035 –	33,070	**1,643.00**	35,261 –	35,296	**1,771.00**	37,487 –	37,522	**1,899.00**	39,713 –	39,748	**2,027.00**	41,939 –	41,974	**2,155.00**
33,070 –	33,104	**1,645.00**	35,296 –	35,330	**1,773.00**	37,522 –	37,557	**1,901.00**	39,748 –	39,783	**2,029.00**	41,974 –	42,009	**2,157.00**
33,104 –	33,139	**1,647.00**	35,330 –	35,365	**1,775.00**	37,557 –	37,591	**1,903.00**	39,783 –	39,817	**2,031.00**	42,009 –	42,043	**2,159.00**
33,139 –	33,174	**1,649.00**	35,365 –	35,400	**1,777.00**	37,591 –	37,626	**1,905.00**	39,817 –	39,852	**2,033.00**	42,043 –	42,078	**2,161.00**
33,174 –	33,209	**1,651.00**	35,400 –	35,435	**1,779.00**	37,626 –	37,661	**1,907.00**	39,852 –	39,887	**2,035.00**	42,078 –	42,113	**2,163.00**
33,209 –	33,243	**1,653.00**	35,435 –	35,470	**1,781.00**	37,661 –	37,696	**1,909.00**	39,887 –	39,922	**2,037.00**	42,113 –	42,148	**2,165.00**
33,243 –	33,278	**1,655.00**	35,470 –	35,504	**1,783.00**	37,696 –	37,730	**1,911.00**	39,922 –	39,957	**2,039.00**	42,148 –	42,183	**2,167.00**
33,278 –	33,313	**1,657.00**	35,504 –	35,539	**1,785.00**	37,730 –	37,765	**1,913.00**	39,957 –	39,991	**2,041.00**	42,183 –	42,217	**2,169.00**
33,313 –	33,348	**1,659.00**	35,539 –	35,574	**1,787.00**	37,765 –	37,800	**1,915.00**	39,991 –	40,026	**2,043.00**	42,217 –	42,252	**2,171.00**
33,348 –	33,383	**1,661.00**	35,574 –	35,609	**1,789.00**	37,800 –	37,835	**1,917.00**	40,026 –	40,061	**2,045.00**	42,252 –	42,287	**2,173.00**
33,383 –	33,417	**1,663.00**	35,609 –	35,643	**1,791.00**	37,835 –	37,870	**1,919.00**	40,061 –	40,096	**2,047.00**	42,287 –	42,322	**2,175.00**
33,417 –	33,452	**1,665.00**	35,643 –	35,678	**1,793.00**	37,870 –	37,904	**1,921.00**	40,096 –	40,130	**2,049.00**	42,322 –	42,357	**2,177.00**
33,452 –	33,487	**1,667.00**	35,678 –	35,713	**1,795.00**	37,904 –	37,939	**1,923.00**	40,130 –	40,165	**2,051.00**	42,357 –	42,391	**2,179.00**
33,487 –	33,522	**1,669.00**	35,713 –	35,748	**1,797.00**	37,939 –	37,974	**1,925.00**	40,165 –	40,200	**2,053.00**	42,391 –	42,426	**2,181.00**
33,522 –	33,557	**1,671.00**	35,748 –	35,783	**1,799.00**	37,974 –	38,009	**1,927.00**	40,200 –	40,235	**2,055.00**	42,426 –	42,461	**2,183.00**
33,557 –	33,591	**1,673.00**	35,783 –	35,817	**1,801.00**	38,009 –	38,043	**1,929.00**	40,235 –	40,270	**2,057.00**	42,461 –	42,496	**2,185.00**
33,591 –	33,626	**1,675.00**	35,817 –	35,852	**1,803.00**	38,043 –	38,078	**1,931.00**	40,270 –	40,304	**2,059.00**	42,496 –	42,530	**2,187.00**
33,626 –	33,661	**1,677.00**	35,852 –	35,887	**1,805.00**	38,078 –	38,113	**1,933.00**	40,304 –	40,339	**2,061.00**	42,530 –	42,565	**2,189.00**
33,661 –	33,696	**1,679.00**	35,887 –	35,922	**1,807.00**	38,113 –	38,148	**1,935.00**	40,339 –	40,374	**2,063.00**	42,565 –	42,600	**2,191.00**
33,696 –	33,730	**1,681.00**	35,922 –	35,957	**1,809.00**	38,148 –	38,183	**1,937.00**	40,374 –	40,409	**2,065.00**	42,600 –	42,635	**2,193.00**
33,730 –	33,765	**1,683.00**	35,957 –	35,991	**1,811.00**	38,183 –	38,217	**1,939.00**	40,409 –	40,443	**2,067.00**	42,635 –	42,670	**2,195.00**
33,765 –	33,800	**1,685.00**	35,991 –	36,026	**1,813.00**	38,217 –	38,252	**1,941.00**	40,443 –	40,478	**2,069.00**	42,670 –	42,704	**2,197.00**

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
$ 42,704 –	$ 42,739	**$ 2,199.00**	$ 44,930 –	$ 44,965	**$ 2,327.00**	$ 47,157 –	$ 47,191	**$ 2,455.00**	$ 49,383 –	$ 49,417	**$ 2,583.00**	$ 51,609 –	$ 51,643	**$ 2,711.00**
42,739 –	42,774	**2,201.00**	44,965 –	45,000	**2,329.00**	47,191 –	47,226	**2,457.00**	49,417 –	49,452	**2,585.00**	51,643 –	51,678	**2,713.00**
42,774 –	42,809	**2,203.00**	45,000 –	45,035	**2,331.00**	47,226 –	47,261	**2,459.00**	49,452 –	49,487	**2,587.00**	51,678 –	51,713	**2,715.00**
42,809 –	42,843	**2,205.00**	45,035 –	45,070	**2,333.00**	47,261 –	47,296	**2,461.00**	49,487 –	49,522	**2,589.00**	51,713 –	51,748	**2,717.00**
42,843 –	42,878	**2,207.00**	45,070 –	45,104	**2,335.00**	47,296 –	47,330	**2,463.00**	49,522 –	49,557	**2,591.00**	51,748 –	51,783	**2,719.00**
42,878 –	42,913	**2,209.00**	45,104 –	45,139	**2,337.00**	47,330 –	47,365	**2,465.00**	49,557 –	49,591	**2,593.00**	51,783 –	51,817	**2,721.00**
42,913 –	42,948	**2,211.00**	45,139 –	45,174	**2,339.00**	47,365 –	47,400	**2,467.00**	49,591 –	49,626	**2,595.00**	51,817 –	51,852	**2,723.00**
42,948 –	42,983	**2,213.00**	45,174 –	45,209	**2,341.00**	47,400 –	47,435	**2,469.00**	49,626 –	49,661	**2,597.00**	51,852 –	51,887	**2,725.00**
42,983 –	43,017	**2,215.00**	45,209 –	45,243	**2,343.00**	47,435 –	47,470	**2,471.00**	49,661 –	49,696	**2,599.00**	51,887 –	51,922	**2,727.00**
43,017 –	43,052	**2,217.00**	45,243 –	45,278	**2,345.00**	47,470 –	47,504	**2,473.00**	49,696 –	49,730	**2,601.00**	51,922 –	51,957	**2,729.00**
43,052 –	43,087	**2,219.00**	45,278 –	45,313	**2,347.00**	47,504 –	47,539	**2,475.00**	49,730 –	49,765	**2,603.00**	51,957 –	51,991	**2,731.00**
43,087 –	43,122	**2,221.00**	45,313 –	45,348	**2,349.00**	47,539 –	47,574	**2,477.00**	49,765 –	49,800	**2,605.00**	51,991 –	52,026	**2,733.00**
43,122 –	43,157	**2,223.00**	45,348 –	45,383	**2,351.00**	47,574 –	47,609	**2,479.00**	49,800 –	49,835	**2,607.00**	52,026 –	52,061	**2,735.00**
43,157 –	43,191	**2,225.00**	45,383 –	45,417	**2,353.00**	47,609 –	47,643	**2,481.00**	49,835 –	49,870	**2,609.00**	52,061 –	52,096	**2,737.00**
43,191 –	43,226	**2,227.00**	45,417 –	45,452	**2,355.00**	47,643 –	47,678	**2,483.00**	49,870 –	49,904	**2,611.00**	52,096 –	52,130	**2,739.00**
43,226 –	43,261	**2,229.00**	45,452 –	45,487	**2,357.00**	47,678 –	47,713	**2,485.00**	49,904 –	49,939	**2,613.00**	52,130 –	52,165	**2,741.00**
43,261 –	43,296	**2,231.00**	45,487 –	45,522	**2,359.00**	47,713 –	47,748	**2,487.00**	49,939 –	49,974	**2,615.00**	52,165 –	52,200	**2,743.00**
43,296 –	43,330	**2,233.00**	45,522 –	45,557	**2,361.00**	47,748 –	47,783	**2,489.00**	49,974 –	50,009	**2,617.00**	52,200 –	52,235	**2,745.00**
43,330 –	43,365	**2,235.00**	45,557 –	45,591	**2,363.00**	47,783 –	47,817	**2,491.00**	50,009 –	50,043	**2,619.00**	52,235 –	52,270	**2,747.00**
43,365 –	43,400	**2,237.00**	45,591 –	45,626	**2,365.00**	47,817 –	47,852	**2,493.00**	50,043 –	50,078	**2,621.00**	52,270 –	52,304	**2,749.00**
43,400 –	43,435	**2,239.00**	45,626 –	45,661	**2,367.00**	47,852 –	47,887	**2,495.00**	50,078 –	50,113	**2,623.00**	52,304 –	52,339	**2,751.00**
43,435 –	43,470	**2,241.00**	45,661 –	45,696	**2,369.00**	47,887 –	47,922	**2,497.00**	50,113 –	50,148	**2,625.00**	52,339 –	52,374	**2,753.00**
43,470 –	43,504	**2,243.00**	45,696 –	45,730	**2,371.00**	47,922 –	47,957	**2,499.00**	50,148 –	50,183	**2,627.00**	52,374 –	52,409	**2,755.00**
43,504 –	43,539	**2,245.00**	45,730 –	45,765	**2,373.00**	47,957 –	47,991	**2,501.00**	50,183 –	50,217	**2,629.00**	52,409 –	52,443	**2,757.00**
43,539 –	43,574	**2,247.00**	45,765 –	45,800	**2,375.00**	47,991 –	48,026	**2,503.00**	50,217 –	50,252	**2,631.00**	52,443 –	52,478	**2,759.00**
43,574 –	43,609	**2,249.00**	45,800 –	45,835	**2,377.00**	48,026 –	48,061	**2,505.00**	50,252 –	50,287	**2,633.00**	52,478 –	52,513	**2,761.00**
43,609 –	43,643	**2,251.00**	45,835 –	45,870	**2,379.00**	48,061 –	48,096	**2,507.00**	50,287 –	50,322	**2,635.00**	52,513 –	52,548	**2,763.00**
43,643 –	43,678	**2,253.00**	45,870 –	45,904	**2,381.00**	48,096 –	48,130	**2,509.00**	50,322 –	50,357	**2,637.00**	52,548 –	52,583	**2,765.00**
43,678 –	43,713	**2,255.00**	45,904 –	45,939	**2,383.00**	48,130 –	48,165	**2,511.00**	50,357 –	50,391	**2,639.00**	52,583 –	52,617	**2,767.00**
43,713 –	43,748	**2,257.00**	45,939 –	45,974	**2,385.00**	48,165 –	48,200	**2,513.00**	50,391 –	50,426	**2,641.00**	52,617 –	52,652	**2,769.00**
43,748 –	43,783	**2,259.00**	45,974 –	46,009	**2,387.00**	48,200 –	48,235	**2,515.00**	50,426 –	50,461	**2,643.00**	52,652 –	52,687	**2,771.00**
43,783 –	43,817	**2,261.00**	46,009 –	46,043	**2,389.00**	48,235 –	48,270	**2,517.00**	50,461 –	50,496	**2,645.00**	52,687 –	52,722	**2,773.00**
43,817 –	43,852	**2,263.00**	46,043 –	46,078	**2,391.00**	48,270 –	48,304	**2,519.00**	50,496 –	50,530	**2,647.00**	52,722 –	52,757	**2,775.00**
43,852 –	43,887	**2,265.00**	46,078 –	46,113	**2,393.00**	48,304 –	48,339	**2,521.00**	50,530 –	50,565	**2,649.00**	52,757 –	52,791	**2,777.00**
43,887 –	43,922	**2,267.00**	46,113 –	46,148	**2,395.00**	48,339 –	48,374	**2,523.00**	50,565 –	50,600	**2,651.00**	52,791 –	52,826	**2,779.00**
43,922 –	43,957	**2,269.00**	46,148 –	46,183	**2,397.00**	48,374 –	48,409	**2,525.00**	50,600 –	50,635	**2,653.00**	52,826 –	52,861	**2,781.00**
43,957 –	43,991	**2,271.00**	46,183 –	46,217	**2,399.00**	48,409 –	48,443	**2,527.00**	50,635 –	50,670	**2,655.00**	52,861 –	52,896	**2,783.00**
43,991 –	44,026	**2,273.00**	46,217 –	46,252	**2,401.00**	48,443 –	48,478	**2,529.00**	50,670 –	50,704	**2,657.00**	52,896 –	52,930	**2,785.00**
44,026 –	44,061	**2,275.00**	46,252 –	46,287	**2,403.00**	48,478 –	48,513	**2,531.00**	50,704 –	50,739	**2,659.00**	52,930 –	52,965	**2,787.00**
44,061 –	44,096	**2,277.00**	46,287 –	46,322	**2,405.00**	48,513 –	48,548	**2,533.00**	50,739 –	50,774	**2,661.00**	52,965 –	53,000	**2,789.00**
44,096 –	44,130	**2,279.00**	46,322 –	46,357	**2,407.00**	48,548 –	48,583	**2,535.00**	50,774 –	50,809	**2,663.00**	53,000 –	53,035	**2,791.00**
44,130 –	44,165	**2,281.00**	46,357 –	46,391	**2,409.00**	48,583 –	48,617	**2,537.00**	50,809 –	50,843	**2,665.00**	53,035 –	53,070	**2,793.00**
44,165 –	44,200	**2,283.00**	46,391 –	46,426	**2,411.00**	48,617 –	48,652	**2,539.00**	50,843 –	50,878	**2,667.00**	53,070 –	53,104	**2,795.00**
44,200 –	44,235	**2,285.00**	46,426 –	46,461	**2,413.00**	48,652 –	48,687	**2,541.00**	50,878 –	50,913	**2,669.00**	53,104 –	53,139	**2,797.00**
44,235 –	44,270	**2,287.00**	46,461 –	46,496	**2,415.00**	48,687 –	48,722	**2,543.00**	50,913 –	50,948	**2,671.00**	53,139 –	53,174	**2,799.00**
44,270 –	44,304	**2,289.00**	46,496 –	46,530	**2,417.00**	48,722 –	48,757	**2,545.00**	50,948 –	50,983	**2,673.00**	53,174 –	53,209	**2,801.00**
44,304 –	44,339	**2,291.00**	46,530 –	46,565	**2,419.00**	48,757 –	48,791	**2,547.00**	50,983 –	51,017	**2,675.00**	53,209 –	53,243	**2,803.00**
44,339 –	44,374	**2,293.00**	46,565 –	46,600	**2,421.00**	48,791 –	48,826	**2,549.00**	51,017 –	51,052	**2,677.00**	53,243 –	53,278	**2,805.00**
44,374 –	44,409	**2,295.00**	46,600 –	46,635	**2,423.00**	48,826 –	48,861	**2,551.00**	51,052 –	51,087	**2,679.00**	53,278 –	53,313	**2,807.00**
44,409 –	44,443	**2,297.00**	46,635 –	46,670	**2,425.00**	48,861 –	48,896	**2,553.00**	51,087 –	51,122	**2,681.00**	53,313 –	53,348	**2,809.00**
44,443 –	44,478	**2,299.00**	46,670 –	46,704	**2,427.00**	48,896 –	48,930	**2,555.00**	51,122 –	51,157	**2,683.00**	53,348 –	53,383	**2,811.00**
44,478 –	44,513	**2,301.00**	46,704 –	46,739	**2,429.00**	48,930 –	48,965	**2,557.00**	51,157 –	51,191	**2,685.00**	53,383 –	53,417	**2,813.00**
44,513 –	44,548	**2,303.00**	46,739 –	46,774	**2,431.00**	48,965 –	49,000	**2,559.00**	51,191 –	51,226	**2,687.00**	53,417 –	53,452	**2,815.00**
44,548 –	44,583	**2,305.00**	46,774 –	46,809	**2,433.00**	49,000 –	49,035	**2,561.00**	51,226 –	51,261	**2,689.00**	53,452 –	53,487	**2,817.00**
44,583 –	44,617	**2,307.00**	46,809 –	46,843	**2,435.00**	49,035 –	49,070	**2,563.00**	51,261 –	51,296	**2,691.00**	53,487 –	53,522	**2,819.00**
44,617 –	44,652	**2,309.00**	46,843 –	46,878	**2,437.00**	49,070 –	49,104	**2,565.00**	51,296 –	51,330	**2,693.00**	53,522 –	53,557	**2,821.00**
44,652 –	44,687	**2,311.00**	46,878 –	46,913	**2,439.00**	49,104 –	49,139	**2,567.00**	51,330 –	51,365	**2,695.00**	53,557 –	53,591	**2,823.00**
44,687 –	44,722	**2,313.00**	46,913 –	46,948	**2,441.00**	49,139 –	49,174	**2,569.00**	51,365 –	51,400	**2,697.00**	53,591 –	53,626	**2,825.00**
44,722 –	44,757	**2,315.00**	46,948 –	46,983	**2,443.00**	49,174 –	49,209	**2,571.00**	51,400 –	51,435	**2,699.00**	53,626 –	53,661	**2,827.00**
44,757 –	44,791	**2,317.00**	46,983 –	47,017	**2,445.00**	49,209 –	49,243	**2,573.00**	51,435 –	51,470	**2,701.00**	53,661 –	53,696	**2,829.00**
44,791 –	44,826	**2,319.00**	47,017 –	47,052	**2,447.00**	49,243 –	49,278	**2,575.00**	51,470 –	51,504	**2,703.00**	53,696 –	53,730	**2,831.00**
44,826 –	44,861	**2,321.00**	47,052 –	47,087	**2,449.00**	49,278 –	49,313	**2,577.00**	51,504 –	51,539	**2,705.00**	53,730 –	53,765	**2,833.00**
44,861 –	44,896	**2,323.00**	47,087 –	47,122	**2,451.00**	49,313 –	49,348	**2,579.00**	51,539 –	51,574	**2,707.00**	53,765 –	53,800	**2,835.00**
44,896 –	44,930	**2,325.00**	47,122 –	47,157	**2,453.00**	49,348 –	49,383	**2,581.00**	51,574 –	51,609	**2,709.00**	53,800 –	53,835	**2,837.00**

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
$ 53,835 –	$ 53,870	$ 2,839.00	$ 56,061 –	$ 56,096	$ 2,967.00	$ 58,287 –	$ 58,322	$ 3,095.00	$ 60,513 –	$ 60,548	$ 3,223.00	$ 62,739 –	$ 62,774	$ 3,351.00
53,870 –	53,904	2,841.00	56,096 –	56,130	2,969.00	58,322 –	58,357	3,097.00	60,548 –	60,583	3,225.00	62,774 –	62,809	3,353.00
53,904 –	53,939	2,843.00	56,130 –	56,165	2,971.00	58,357 –	58,391	3,099.00	60,583 –	60,617	3,227.00	62,809 –	62,843	3,355.00
53,939 –	53,974	2,845.00	56,165 –	56,200	2,973.00	58,391 –	58,426	3,101.00	60,617 –	60,652	3,229.00	62,843 –	62,878	3,357.00
53,974 –	54,009	2,847.00	56,200 –	56,235	2,975.00	58,426 –	58,461	3,103.00	60,652 –	60,687	3,231.00	62,878 –	62,913	3,359.00
54,009 –	54,043	2,849.00	56,235 –	56,270	2,977.00	58,461 –	58,496	3,105.00	60,687 –	60,722	3,233.00	62,913 –	62,948	3,361.00
54,043 –	54,078	2,851.00	56,270 –	56,304	2,979.00	58,496 –	58,530	3,107.00	60,722 –	60,757	3,235.00	62,948 –	62,983	3,363.00
54,078 –	54,113	2,853.00	56,304 –	56,339	2,981.00	58,530 –	58,565	3,109.00	60,757 –	60,791	3,237.00	62,983 –	63,017	3,365.00
54,113 –	54,148	2,855.00	56,339 –	56,374	2,983.00	58,565 –	58,600	3,111.00	60,791 –	60,826	3,239.00	63,017 –	63,052	3,367.00
54,148 –	54,183	2,857.00	56,374 –	56,409	2,985.00	58,600 –	58,635	3,113.00	60,826 –	60,861	3,241.00	63,052 –	63,087	3,369.00
54,183 –	54,217	2,859.00	56,409 –	56,443	2,987.00	58,635 –	58,670	3,115.00	60,861 –	60,896	3,243.00	63,087 –	63,122	3,371.00
54,217 –	54,252	2,861.00	56,443 –	56,478	2,989.00	58,670 –	58,704	3,117.00	60,896 –	60,930	3,245.00	63,122 –	63,157	3,373.00
54,252 –	54,287	2,863.00	56,478 –	56,513	2,991.00	58,704 –	58,739	3,119.00	60,930 –	60,965	3,247.00	63,157 –	63,191	3,375.00
54,287 –	54,322	2,865.00	56,513 –	56,548	2,993.00	58,739 –	58,774	3,121.00	60,965 –	61,000	3,249.00	63,191 –	63,226	3,377.00
54,322 –	54,357	2,867.00	56,548 –	56,583	2,995.00	58,774 –	58,809	3,123.00	61,000 –	61,035	3,251.00	63,226 –	63,261	3,379.00
54,357 –	54,391	2,869.00	56,583 –	56,617	2,997.00	58,809 –	58,843	3,125.00	61,035 –	61,070	3,253.00	63,261 –	63,296	3,381.00
54,391 –	54,426	2,871.00	56,617 –	56,652	2,999.00	58,843 –	58,878	3,127.00	61,070 –	61,104	3,255.00	63,296 –	63,330	3,383.00
54,426 –	54,461	2,873.00	56,652 –	56,687	3,001.00	58,878 –	58,913	3,129.00	61,104 –	61,139	3,257.00	63,330 –	63,365	3,385.00
54,461 –	54,496	2,875.00	56,687 –	56,722	3,003.00	58,913 –	58,948	3,131.00	61,139 –	61,174	3,259.00	63,365 –	63,400	3,387.00
54,496 –	54,530	2,877.00	56,722 –	56,757	3,005.00	58,948 –	58,983	3,133.00	61,174 –	61,209	3,261.00	63,400 –	63,435	3,389.00
54,530 –	54,565	2,879.00	56,757 –	56,791	3,007.00	58,983 –	59,017	3,135.00	61,209 –	61,243	3,263.00	63,435 –	63,470	3,391.00
54,565 –	54,600	2,881.00	56,791 –	56,826	3,009.00	59,017 –	59,052	3,137.00	61,243 –	61,278	3,265.00	63,470 –	63,504	3,393.00
54,600 –	54,635	2,883.00	56,826 –	56,861	3,011.00	59,052 –	59,087	3,139.00	61,278 –	61,313	3,267.00	63,504 –	63,539	3,395.00
54,635 –	54,670	2,885.00	56,861 –	56,896	3,013.00	59,087 –	59,122	3,141.00	61,313 –	61,348	3,269.00	63,539 –	63,574	3,397.00
54,670 –	54,704	2,887.00	56,896 –	56,930	3,015.00	59,122 –	59,157	3,143.00	61,348 –	61,383	3,271.00	63,574 –	63,609	3,399.00
54,704 –	54,739	2,889.00	56,930 –	56,965	3,017.00	59,157 –	59,191	3,145.00	61,383 –	61,417	3,273.00	63,609 –	63,643	3,401.00
54,739 –	54,774	2,891.00	56,965 –	57,000	3,019.00	59,191 –	59,226	3,147.00	61,417 –	61,452	3,275.00	63,643 –	63,678	3,403.00
54,774 –	54,809	2,893.00	57,000 –	57,035	3,021.00	59,226 –	59,261	3,149.00	61,452 –	61,487	3,277.00	63,678 –	63,713	3,405.00
54,809 –	54,843	2,895.00	57,035 –	57,070	3,023.00	59,261 –	59,296	3,151.00	61,487 –	61,522	3,279.00	63,713 –	63,748	3,407.00
54,843 –	54,878	2,897.00	57,070 –	57,104	3,025.00	59,296 –	59,330	3,153.00	61,522 –	61,557	3,281.00	63,748 –	63,783	3,409.00
54,878 –	54,913	2,899.00	57,104 –	57,139	3,027.00	59,330 –	59,365	3,155.00	61,557 –	61,591	3,283.00	63,783 –	63,817	3,411.00
54,913 –	54,948	2,901.00	57,139 –	57,174	3,029.00	59,365 –	59,400	3,157.00	61,591 –	61,626	3,285.00	63,817 –	63,852	3,413.00
54,948 –	54,983	2,903.00	57,174 –	57,209	3,031.00	59,400 –	59,435	3,159.00	61,626 –	61,661	3,287.00	63,852 –	63,887	3,415.00
54,983 –	55,017	2,905.00	57,209 –	57,243	3,033.00	59,435 –	59,470	3,161.00	61,661 –	61,696	3,289.00	63,887 –	63,922	3,417.00
55,017 –	55,052	2,907.00	57,243 –	57,278	3,035.00	59,470 –	59,504	3,163.00	61,696 –	61,730	3,291.00	63,922 –	63,957	3,419.00
55,052 –	55,087	2,909.00	57,278 –	57,313	3,037.00	59,504 –	59,539	3,165.00	61,730 –	61,765	3,293.00	63,957 –	63,991	3,421.00
55,087 –	55,122	2,911.00	57,313 –	57,348	3,039.00	59,539 –	59,574	3,167.00	61,765 –	61,800	3,295.00	63,991 –	64,026	3,423.00
55,122 –	55,157	2,913.00	57,348 –	57,383	3,041.00	59,574 –	59,609	3,169.00	61,800 –	61,835	3,297.00	64,026 –	64,061	3,425.00
55,157 –	55,191	2,915.00	57,383 –	57,417	3,043.00	59,609 –	59,643	3,171.00	61,835 –	61,870	3,299.00	64,061 –	64,096	3,427.00
55,191 –	55,226	2,917.00	57,417 –	57,452	3,045.00	59,643 –	59,678	3,173.00	61,870 –	61,904	3,301.00	64,096 –	64,130	3,429.00
55,226 –	55,261	2,919.00	57,452 –	57,487	3,047.00	59,678 –	59,713	3,175.00	61,904 –	61,939	3,303.00	64,130 –	64,165	3,431.00
55,261 –	55,296	2,921.00	57,487 –	57,522	3,049.00	59,713 –	59,748	3,177.00	61,939 –	61,974	3,305.00	64,165 –	64,200	3,433.00
55,296 –	55,330	2,923.00	57,522 –	57,557	3,051.00	59,748 –	59,783	3,179.00	61,974 –	62,009	3,307.00	64,200 –	64,235	3,435.00
55,330 –	55,365	2,925.00	57,557 –	57,591	3,053.00	59,783 –	59,817	3,181.00	62,009 –	62,043	3,309.00	64,235 –	64,270	3,437.00
55,365 –	55,400	2,927.00	57,591 –	57,626	3,055.00	59,817 –	59,852	3,183.00	62,043 –	62,078	3,311.00	64,270 –	64,304	3,439.00
55,400 –	55,435	2,929.00	57,626 –	57,661	3,057.00	59,852 –	59,887	3,185.00	62,078 –	62,113	3,313.00	64,304 –	64,339	3,441.00
55,435 –	55,470	2,931.00	57,661 –	57,696	3,059.00	59,887 –	59,922	3,187.00	62,113 –	62,148	3,315.00	64,339 –	64,374	3,443.00
55,470 –	55,504	2,933.00	57,696 –	57,730	3,061.00	59,922 –	59,957	3,189.00	62,148 –	62,183	3,317.00	64,374 –	64,409	3,445.00
55,504 –	55,539	2,935.00	57,730 –	57,765	3,063.00	59,957 –	59,991	3,191.00	62,183 –	62,217	3,319.00	64,409 –	64,443	3,447.00
55,539 –	55,574	2,937.00	57,765 –	57,800	3,065.00	59,991 –	60,026	3,193.00	62,217 –	62,252	3,321.00	64,443 –	64,478	3,449.00
55,574 –	55,609	2,939.00	57,800 –	57,835	3,067.00	60,026 –	60,061	3,195.00	62,252 –	62,287	3,323.00	64,478 –	64,513	3,451.00
55,609 –	55,643	2,941.00	57,835 –	57,870	3,069.00	60,061 –	60,096	3,197.00	62,287 –	62,322	3,325.00	64,513 –	64,548	3,453.00
55,643 –	55,678	2,943.00	57,870 –	57,904	3,071.00	60,096 –	60,130	3,199.00	62,322 –	62,357	3,327.00	64,548 –	64,583	3,455.00
55,678 –	55,713	2,945.00	57,904 –	57,939	3,073.00	60,130 –	60,165	3,201.00	62,357 –	62,391	3,329.00	64,583 –	64,617	3,457.00
55,713 –	55,748	2,947.00	57,939 –	57,974	3,075.00	60,165 –	60,200	3,203.00	62,391 –	62,426	3,331.00	64,617 –	64,652	3,459.00
55,748 –	55,783	2,949.00	57,974 –	58,009	3,077.00	60,200 –	60,235	3,205.00	62,426 –	62,461	3,333.00	64,652 –	64,687	3,461.00
55,783 –	55,817	2,951.00	58,009 –	58,043	3,079.00	60,235 –	60,270	3,207.00	62,461 –	62,496	3,335.00	64,687 –	64,722	3,463.00
55,817 –	55,852	2,953.00	58,043 –	58,078	3,081.00	60,270 –	60,304	3,209.00	62,496 –	62,530	3,337.00	64,722 –	64,757	3,465.00
55,852 –	55,887	2,955.00	58,078 –	58,113	3,083.00	60,304 –	60,339	3,211.00	62,530 –	62,565	3,339.00	64,757 –	64,791	3,467.00
55,887 –	55,922	2,957.00	58,113 –	58,148	3,085.00	60,339 –	60,374	3,213.00	62,565 –	62,600	3,341.00	64,791 –	64,826	3,469.00
55,922 –	55,957	2,959.00	58,148 –	58,183	3,087.00	60,374 –	60,409	3,215.00	62,600 –	62,635	3,343.00	64,826 –	64,861	3,471.00
55,957 –	55,991	2,961.00	58,183 –	58,217	3,089.00	60,409 –	60,443	3,217.00	62,635 –	62,670	3,345.00	64,861 –	64,896	3,473.00
55,991 –	56,026	2,963.00	58,217 –	58,252	3,091.00	60,443 –	60,478	3,219.00	62,670 –	62,704	3,347.00	64,896 –	64,930	3,475.00
56,026 –	56,061	2,965.00	58,252 –	58,287	3,093.00	60,478 –	60,513	3,221.00	62,704 –	62,739	3,349.00	64,930 –	64,965	3,477.00

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
$ 64,965 –	$ 65,000	**$ 3,479.00**	$ 67,191 –	$ 67,226	**$ 3,607.00**	$ 69,417 –	$ 69,452	**$ 3,735.00**	$ 71,643 –	$ 71,678	**$ 3,863.00**	$ 73,870 –	$ 73,904	**$ 3,991.00**
65,000 –	65,035	**3,481.00**	67,226 –	67,261	**3,609.00**	69,452 –	69,487	**3,737.00**	71,678 –	71,713	**3,865.00**	73,904 –	73,939	**3,993.00**
65,035 –	65,070	**3,483.00**	67,261 –	67,296	**3,611.00**	69,487 –	69,522	**3,739.00**	71,713 –	71,748	**3,867.00**	73,939 –	73,974	**3,995.00**
65,070 –	65,104	**3,485.00**	67,296 –	67,330	**3,613.00**	69,522 –	69,557	**3,741.00**	71,748 –	71,783	**3,869.00**	73,974 –	74,009	**3,997.00**
65,104 –	65,139	**3,487.00**	67,330 –	67,365	**3,615.00**	69,557 –	69,591	**3,743.00**	71,783 –	71,817	**3,871.00**	74,009 –	74,043	**3,999.00**
65,139 –	65,174	**3,489.00**	67,365 –	67,400	**3,617.00**	69,591 –	69,626	**3,745.00**	71,817 –	71,852	**3,873.00**	74,043 –	74,078	**4,001.00**
65,174 –	65,209	**3,491.00**	67,400 –	67,435	**3,619.00**	69,626 –	69,661	**3,747.00**	71,852 –	71,887	**3,875.00**	74,078 –	74,113	**4,003.00**
65,209 –	65,243	**3,493.00**	67,435 –	67,470	**3,621.00**	69,661 –	69,696	**3,749.00**	71,887 –	71,922	**3,877.00**	74,113 –	74,148	**4,005.00**
65,243 –	65,278	**3,495.00**	67,470 –	67,504	**3,623.00**	69,696 –	69,730	**3,751.00**	71,922 –	71,957	**3,879.00**	74,148 –	74,183	**4,007.00**
65,278 –	65,313	**3,497.00**	67,504 –	67,539	**3,625.00**	69,730 –	69,765	**3,753.00**	71,957 –	71,991	**3,881.00**	74,183 –	74,217	**4,009.00**
65,313 –	65,348	**3,499.00**	67,539 –	67,574	**3,627.00**	69,765 –	69,800	**3,755.00**	71,991 –	72,026	**3,883.00**	74,217 –	74,252	**4,011.00**
65,348 –	65,383	**3,501.00**	67,574 –	67,609	**3,629.00**	69,800 –	69,835	**3,757.00**	72,026 –	72,061	**3,885.00**	74,252 –	74,287	**4,013.00**
65,383 –	65,417	**3,503.00**	67,609 –	67,643	**3,631.00**	69,835 –	69,870	**3,759.00**	72,061 –	72,096	**3,887.00**	74,287 –	74,322	**4,015.00**
65,417 –	65,452	**3,505.00**	67,643 –	67,678	**3,633.00**	69,870 –	69,904	**3,761.00**	72,096 –	72,130	**3,889.00**	74,322 –	74,357	**4,017.00**
65,452 –	65,487	**3,507.00**	67,678 –	67,713	**3,635.00**	69,904 –	69,939	**3,763.00**	72,130 –	72,165	**3,891.00**	74,357 –	74,391	**4,019.00**
65,487 –	65,522	**3,509.00**	67,713 –	67,748	**3,637.00**	69,939 –	69,974	**3,765.00**	72,165 –	72,200	**3,893.00**	74,391 –	74,426	**4,021.00**
65,522 –	65,557	**3,511.00**	67,748 –	67,783	**3,639.00**	69,974 –	70,009	**3,767.00**	72,200 –	72,235	**3,895.00**	74,426 –	74,461	**4,023.00**
65,557 –	65,591	**3,513.00**	67,783 –	67,817	**3,641.00**	70,009 –	70,043	**3,769.00**	72,235 –	72,270	**3,897.00**	74,461 –	74,496	**4,025.00**
65,591 –	65,626	**3,515.00**	67,817 –	67,852	**3,643.00**	70,043 –	70,078	**3,771.00**	72,270 –	72,304	**3,899.00**	74,496 –	74,530	**4,027.00**
65,626 –	65,661	**3,517.00**	67,852 –	67,887	**3,645.00**	70,078 –	70,113	**3,773.00**	72,304 –	72,339	**3,901.00**	74,530 –	74,565	**4,029.00**
65,661 –	65,696	**3,519.00**	67,887 –	67,922	**3,647.00**	70,113 –	70,148	**3,775.00**	72,339 –	72,374	**3,903.00**	74,565 –	74,600	**4,031.00**
65,696 –	65,730	**3,521.00**	67,922 –	67,957	**3,649.00**	70,148 –	70,183	**3,777.00**	72,374 –	72,409	**3,905.00**	74,600 –	74,635	**4,033.00**
65,730 –	65,765	**3,523.00**	67,957 –	67,991	**3,651.00**	70,183 –	70,217	**3,779.00**	72,409 –	72,443	**3,907.00**	74,635 –	74,670	**4,035.00**
65,765 –	65,800	**3,525.00**	67,991 –	68,026	**3,653.00**	70,217 –	70,252	**3,781.00**	72,443 –	72,478	**3,909.00**	74,670 –	74,704	**4,037.00**
65,800 –	65,835	**3,527.00**	68,026 –	68,061	**3,655.00**	70,252 –	70,287	**3,783.00**	72,478 –	72,513	**3,911.00**	74,704 –	74,739	**4,039.00**
65,835 –	65,870	**3,529.00**	68,061 –	68,096	**3,657.00**	70,287 –	70,322	**3,785.00**	72,513 –	72,548	**3,913.00**	74,739 –	74,774	**4,041.00**
65,870 –	65,904	**3,531.00**	68,096 –	68,130	**3,659.00**	70,322 –	70,357	**3,787.00**	72,548 –	72,583	**3,915.00**	74,774 –	74,809	**4,043.00**
65,904 –	65,939	**3,533.00**	68,130 –	68,165	**3,661.00**	70,357 –	70,391	**3,789.00**	72,583 –	72,617	**3,917.00**	74,809 –	74,843	**4,045.00**
65,939 –	65,974	**3,535.00**	68,165 –	68,200	**3,663.00**	70,391 –	70,426	**3,791.00**	72,617 –	72,652	**3,919.00**	74,843 –	74,878	**4,047.00**
65,974 –	66,009	**3,537.00**	68,200 –	68,235	**3,665.00**	70,426 –	70,461	**3,793.00**	72,652 –	72,687	**3,921.00**	74,878 –	74,913	**4,049.00**
66,009 –	66,043	**3,539.00**	68,235 –	68,270	**3,667.00**	70,461 –	70,496	**3,795.00**	72,687 –	72,722	**3,923.00**	74,913 –	74,948	**4,051.00**
66,043 –	66,078	**3,541.00**	68,270 –	68,304	**3,669.00**	70,496 –	70,530	**3,797.00**	72,722 –	72,757	**3,925.00**	74,948 –	74,983	**4,053.00**
66,078 –	66,113	**3,543.00**	68,304 –	68,339	**3,671.00**	70,530 –	70,565	**3,799.00**	72,757 –	72,791	**3,927.00**	74,983 –	75,017	**4,055.00**
66,113 –	66,148	**3,545.00**	68,339 –	68,374	**3,673.00**	70,565 –	70,600	**3,801.00**	72,791 –	72,826	**3,929.00**	75,017 –	75,052	**4,057.00**
66,148 –	66,183	**3,547.00**	68,374 –	68,409	**3,675.00**	70,600 –	70,635	**3,803.00**	72,826 –	72,861	**3,931.00**	75,052 –	75,087	**4,059.00**
66,183 –	66,217	**3,549.00**	68,409 –	68,443	**3,677.00**	70,635 –	70,670	**3,805.00**	72,861 –	72,896	**3,933.00**	75,087 –	75,122	**4,061.00**
66,217 –	66,252	**3,551.00**	68,443 –	68,478	**3,679.00**	70,670 –	70,704	**3,807.00**	72,896 –	72,930	**3,935.00**	75,122 –	75,157	**4,063.00**
66,252 –	66,287	**3,553.00**	68,478 –	68,513	**3,681.00**	70,704 –	70,739	**3,809.00**	72,930 –	72,965	**3,937.00**	75,157 –	75,191	**4,065.00**
66,287 –	66,322	**3,555.00**	68,513 –	68,548	**3,683.00**	70,739 –	70,774	**3,811.00**	72,965 –	73,000	**3,939.00**	75,191 –	75,226	**4,067.00**
66,322 –	66,357	**3,557.00**	68,548 –	68,583	**3,685.00**	70,774 –	70,809	**3,813.00**	73,000 –	73,035	**3,941.00**	75,226 –	75,261	**4,069.00**
66,357 –	66,391	**3,559.00**	68,583 –	68,617	**3,687.00**	70,809 –	70,843	**3,815.00**	73,035 –	73,070	**3,943.00**	75,261 –	75,296	**4,071.00**
66,391 –	66,426	**3,561.00**	68,617 –	68,652	**3,689.00**	70,843 –	70,878	**3,817.00**	73,070 –	73,104	**3,945.00**	75,296 –	75,330	**4,073.00**
66,426 –	66,461	**3,563.00**	68,652 –	68,687	**3,691.00**	70,878 –	70,913	**3,819.00**	73,104 –	73,139	**3,947.00**	75,330 –	75,365	**4,075.00**
66,461 –	66,496	**3,565.00**	68,687 –	68,722	**3,693.00**	70,913 –	70,948	**3,821.00**	73,139 –	73,174	**3,949.00**	75,365 –	75,400	**4,077.00**
66,496 –	66,530	**3,567.00**	68,722 –	68,757	**3,695.00**	70,948 –	70,983	**3,823.00**	73,174 –	73,209	**3,951.00**	75,400 –	75,435	**4,079.00**
66,530 –	66,565	**3,569.00**	68,757 –	68,791	**3,697.00**	70,983 –	71,017	**3,825.00**	73,209 –	73,243	**3,953.00**	75,435 –	75,470	**4,081.00**
66,565 –	66,600	**3,571.00**	68,791 –	68,826	**3,699.00**	71,017 –	71,052	**3,827.00**	73,243 –	73,278	**3,955.00**	75,470 –	75,504	**4,083.00**
66,600 –	66,635	**3,573.00**	68,826 –	68,861	**3,701.00**	71,052 –	71,087	**3,829.00**	73,278 –	73,313	**3,957.00**	75,504 –	75,539	**4,085.00**
66,635 –	66,670	**3,575.00**	68,861 –	68,896	**3,703.00**	71,087 –	71,122	**3,831.00**	73,313 –	73,348	**3,959.00**	75,539 –	75,574	**4,087.00**
66,670 –	66,704	**3,577.00**	68,896 –	68,930	**3,705.00**	71,122 –	71,157	**3,833.00**	73,348 –	73,383	**3,961.00**	75,574 –	75,609	**4,089.00**
66,704 –	66,739	**3,579.00**	68,930 –	68,965	**3,707.00**	71,157 –	71,191	**3,835.00**	73,383 –	73,417	**3,963.00**	75,609 –	75,643	**4,091.00**
66,739 –	66,774	**3,581.00**	68,965 –	69,000	**3,709.00**	71,191 –	71,226	**3,837.00**	73,417 –	73,452	**3,965.00**	75,643 –	75,678	**4,093.00**
66,774 –	66,809	**3,583.00**	69,000 –	69,035	**3,711.00**	71,226 –	71,261	**3,839.00**	73,452 –	73,487	**3,967.00**	75,678 –	75,713	**4,095.00**
66,809 –	66,843	**3,585.00**	69,035 –	69,070	**3,713.00**	71,261 –	71,296	**3,841.00**	73,487 –	73,522	**3,969.00**	75,713 –	75,748	**4,097.00**
66,843 –	66,878	**3,587.00**	69,070 –	69,104	**3,715.00**	71,296 –	71,330	**3,843.00**	73,522 –	73,557	**3,971.00**	75,748 –	75,783	**4,099.00**
66,878 –	66,913	**3,589.00**	69,104 –	69,139	**3,717.00**	71,330 –	71,365	**3,845.00**	73,557 –	73,591	**3,973.00**	75,783 –	75,817	**4,101.00**
66,913 –	66,948	**3,591.00**	69,139 –	69,174	**3,719.00**	71,365 –	71,400	**3,847.00**	73,591 –	73,626	**3,975.00**	75,817 –	75,852	**4,103.00**
66,948 –	66,983	**3,593.00**	69,174 –	69,209	**3,721.00**	71,400 –	71,435	**3,849.00**	73,626 –	73,661	**3,977.00**	75,852 –	75,887	**4,105.00**
66,983 –	67,017	**3,595.00**	69,209 –	69,243	**3,723.00**	71,435 –	71,470	**3,851.00**	73,661 –	73,696	**3,979.00**	75,887 –	75,922	**4,107.00**
67,017 –	67,052	**3,597.00**	69,243 –	69,278	**3,725.00**	71,470 –	71,504	**3,853.00**	73,696 –	73,730	**3,981.00**	75,922 –	75,957	**4,109.00**
67,052 –	67,087	**3,599.00**	69,278 –	69,313	**3,727.00**	71,504 –	71,539	**3,855.00**	73,730 –	73,765	**3,983.00**	75,957 –	75,991	**4,111.00**
67,087 –	67,122	**3,601.00**	69,313 –	69,348	**3,729.00**	71,539 –	71,574	**3,857.00**	73,765 –	73,800	**3,985.00**	75,991 –	76,026	**4,113.00**
67,122 –	67,157	**3,603.00**	69,348 –	69,383	**3,731.00**	71,574 –	71,609	**3,859.00**	73,800 –	73,835	**3,987.00**	76,026 –	76,061	**4,115.00**
67,157 –	67,191	**3,605.00**	69,383 –	69,417	**3,733.00**	71,609 –	71,643	**3,861.00**	73,835 –	73,870	**3,989.00**	76,061 –	76,096	**4,117.00**

Visit the Department's website at **www.tax.virginia.gov** for tax tables and an online tax calculator.

2015 Income Tax Return Mailing Addresses and Locality Codes

You may mail your income tax return to your Commissioner of the Revenue at the address below or directly to the Department of Taxation at the addresses listed at the bottom of the next page.

*** DENOTES DIRECTOR OF FINANCE** **** DENOTES DIRECTOR, DEPARTMENT OF TAX ADMINISTRATION**

COUNTIES AND CITIES

Accomack County – 001
P.O. Box 186, Accomac, VA 23301-0186
757-787-5747

Albemarle County * - 003
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-296-5851

Alexandria City* - 510
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-746-3909

Alleghany County - 005
9212 Winterberry Ave., Ste. E, Covington, VA 24426
540-863-6640

Amelia County - 007
P.O. Box 269, Amelia, VA 23002
804-561-2158

Amherst County - 009
P.O. Box 719, Amherst, VA 24521
434-946-9310

Appomattox County - 011
P.O. Box 125, Appomattox, VA 24522
434-352-7450

Arlington County - 013
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-228-3055

Augusta County - 015
P.O. Box 959, Verona, VA 24482
540-245-5640

Bath County - 017
P.O. Box 130, Warm Springs, VA 24484
540-839-7231

Bedford County - 019
122 E. Main St., Suite 103, Bedford, VA 24523
540-586-7621

Bland County - 021
P.O. Box 130, Bland, VA 24315
276-688-4291

Botetourt County - 023
P.O. Box 128, Fincastle, VA 24090-0128
540-473-8270

Bristol City - 520
497 Cumberland St., Ste. 1-A Bristol, VA 24201
276-645-7316

Brunswick County - 025
P.O. Box 669, Lawrenceville, VA 23868
434-848-2313

Buchanan County - 027
P.O. Box 1042, Grundy, VA 24614
276-935-6542

Buckingham County - 029
P.O. Box 138, Buckingham, VA 23921
434-969-4972

Buena Vista City - 530
2039 Sycamore Ave., Buena Vista, VA 24416
540-261-8610

Campbell County - 031
P.O. Box 66, Rustburg, VA 24588
434-332-9518

Caroline County - 033
P.O. Box 819, Bowling Green, VA 22427
804-633-4050

Carroll County - 035
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-730-3080

Charles City County - 036
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-652-2161

Charlotte County - 037
P.O. Box 308, Charlotte C.H., VA 23923
434-542-5546

Charlottesville City - 540
P.O. Box 2964, Charlottesville, VA 22902-2964
434-970-3160

Chesapeake City - 550
P.O. Box 15285, Chesapeake, VA 23328-5285
757-382-6732

Chesterfield County - 041
P.O. Box 124, Chesterfield, VA 23832
804-748-1281

Clarke County - 043
P.O. Box 67, Berryville, VA 22611
540-955-5108

Colonial Heights City - 570
P.O. Box 3401, Colonial Heights, VA 23834
804-520-9280

Covington City - 580
P.O. Drawer 58, Covington, VA 24426-0058
540-965-6350

Craig County - 045
P.O. Box 186, New Castle, VA 24127
540-864-6241

Culpeper County - 047
P.O. Box 1807, Culpeper, VA 22701
540-727-3443

Cumberland County - 049
P.O. Box 77, Cumberland, VA 23040
804-492-4280

Danville City - 590
P.O. Box 480, Danville, VA 24543
434-799-5145

Dickenson County - 051
P.O. Box 1067, Clintwood, VA 24228
276-926-1646

Dinwiddie County - 053
P.O. Box 104, Dinwiddie, VA 23841
804-469-4500, Ext. 4

Emporia City - 595
P.O. Box 956. Emporia, VA 23847
434-634-5405

Essex County - 057
P.O. Box 879, Tappahannock, VA 22560
804-443-4737

Fairfax City - 600
Rm. 224, City Hall, 10455 Armstrong St.
Fairfax, VA 22030
703-385-7880

Fairfax County ** - 059
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-222-8234

Falls Church City - 610
300 Park Avenue, #104-E
Falls Church, VA 22046-3301
703-248-5065

Fauquier County - 061
P.O. Box 149, Warrenton, VA 20188-0149
540-422-8163

Floyd County - 063
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-745-9345

Fluvanna County - 065
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-591-1940

Franklin City - 620
P.O. Box 389, Franklin, VA 23851-0389
757-562-1157

Franklin County - 067
1255 Franklin St., Ste. 102, Rocky Mt., VA 24151
540-483-3083

Frederick County - 069
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-665-5681

Fredericksburg City - 630
P.O. Box 644, Fredericksburg, VA 22404
540-372-1004

Galax City* - 640
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-236-2528

Giles County - 071
130 N. Main St., Pearisburg, VA 24134
540-921-3321

Gloucester County - 073
6489 Main St., Suite 137, Gloucester, VA 23061
804-693-3451

Goochland County - 075
P.O. Box 60, Goochland, VA 23063
804-556-5807

Grayson County - 077
P.O. Box 126, Independence, VA 24348
276-773-2381

Greene County - 079
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-985-5211

Greensville County - 081
1781 Greensville County Circle, Room 132,
Emporia, VA 23847
434-348-4227

Halifax County - 083
P.O. Box 1847, Halifax, VA 24558
434-476-3314

Hampton City - 650
P.O. Box 636, Hampton, VA 23669-0636
757-727-6690

Hanover County - 085
P.O. Box 129, Hanover, VA 23069
804-365-6129

Harrisonburg City - 660
P.O. Box 20031, Harrisonburg, VA 22801-7531
540-432-7704

Henrico County * - 087
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-501-4263

Henry County - 089
P.O. Box 1077, Collinsville, VA 24078-1077
276-634-4690

Highland County - 091
P.O. Box 148, Monterey, VA 24465
540-468-2142

Hopewell City - 670
P.O. Box 1604, Hopewell, VA 23860
804-541-2237

Isle of Wight County - 093
P.O. Box 107, Isle of Wight, VA 23397-0107
757-365-6222

James City County - 095
P.O. Box 283, Williamsburg, VA 23187
757-253-6695

King and Queen County - 097
P.O. Box 178, King & Queen Courthouse, VA 23085
804-785-5976

King George County - 099
10459 Courthouse Dr., Suite 101,
King George, VA 22485-3865
540-775-4664

King William County - 101
P.O. Box 217, King William, VA 23086
804-769-4941

COUNTIES and CITIES (CONTINUED)

Lancaster County - 103
8311 Mary Ball Rd., Room 203, Lancaster, VA 22503
804-462-7920

Lee County - 105
P.O. Box 96, Jonesville, VA 24263
276-346-7722

Lexington City - 678
P.O. Box 922, Lexington, VA 24450
540-462-3701

Loudoun County - 107
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-777-0260

Louisa County - 109
P.O. Box 8, Louisa, VA 23093
540-967-3432

Lunenburg County - 111
11512 Courthouse Rd., Ste. 101, Lunenburg, VA 23952
434-696-2516

Lynchburg City - 680
P.O. Box 858, Lynchburg, VA 24505-0858
434-455-3870

Madison County - 113
P.O. Box 56, Madison, VA 22727
540-948-4421

Manassas City - 683
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-257-8222

Manassas Park City - 685
One Park Center Ct., Manassas Park, VA 20111
703-335-8825

Martinsville City - 690
P.O. Box 1222, Martinsville, VA 24114-1222
276-403-5131

Mathews County - 115
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-725-7168

Mecklenburg County - 117
P.O. Box 360, Boydton, VA 23917
434-738-6191, Ext. 4272

Middlesex County - 119
P.O. Box 148, Saluda, VA 23149-0148
804-758-5331

Montgomery County - 121
755 Roanoke St., Ste. 1-A, Christiansburg, VA 24073
540-382-5710

Nelson County - 125
P.O. Box 246, Lovingston, VA 22949
434-263-7070

New Kent County - 127
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-966-9610

Newport News City - 700
2400 Washington Ave., Newport News, VA 23607
757-926-8653

Norfolk City - 710
P.O. Box 2260, Norfolk, VA 23501-2260
757-664-7885

Northampton County - 131
P.O. Box 65, Eastville, VA 23347
757-678-0446

Northumberland County - 133
P.O. Box 309, Heathsville, VA 22473
804-580-4600

Norton City - 720
P.O. Box 347, Norton, VA 24273
276-679-0031

Nottoway County - 135
P.O. Box 5, Nottoway, VA 23955
434-645-9317

Orange County - 137
P.O. Box 389, Orange, VA 22960
540-672-4441

Page County - 139
103 S. Court St., Suite C, Luray, VA 22835
540-743-3840

Patrick County - 141
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-694-7131

Petersburg City - 730
135 N. Union St. Petersburg, VA 23803
804-733-2315

Pittsylvania County - 143
P.O. Box 272 ,Chatham, VA 24531
434-432-7940

Poquoson City - 735
500 City Hall Ave., Poquoson, VA 23662
757-868-3020

Portsmouth City - 740
801 Crawford St., Portsmouth, VA 23704
757-393-8773

Powhatan County - 145
3834 Old Buckingham Rd., Ste. C, Powhatan, VA 23139
804-598-5616

Prince Edward County - 147
P.O. Box 446, Farmville, VA 23901
434-392-3231

Prince George County - 149
P.O. Box 155, Prince George, VA 23875
804-722-8740

Prince William County* - 153
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-792-6710

Pulaski County - 155
52 West Main Street, Ste. 200, Pulaski, VA 24301
540-980-7750

Radford City - 750
619 Second St., Room 161, Radford, VA 24141
540-731-3613

Rappahannock County - 157
P.O. Box 115, Washington, VA 22747
540-675-5370

Richmond City - 760
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-646-6474

Richmond County - 159
P.O. Box 366, Warsaw, VA 22572
804-333-3722

Roanoke City - 770
P.O. Box 718, Roanoke, VA 24004
540-853-6543

Roanoke County - 161
P.O. Box 21709, Roanoke, VA 24018
540-772-2049

Rockbridge County - 163
P.O. Box 1160, Lexington, VA 24450
540-463-3431

Rockingham County - 165
20 E. Gay St., Harrisonburg, VA 22802
540-564-3000

Russell County - 167
P.O. Box 517, Lebanon, VA 24266
276-889-8018

Salem City - 775
P.O. Box 869, Salem, VA 24153-0869
540-375-3019

Scott County - 169
190 Beech Street, Suite 104, Gate City, VA 24251
276-386-7692

Shenandoah County - 171
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-459-6170

Smyth County - 173
P.O. Box 985, Marion, VA 24354
276-782-4040

Southampton County - 175
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
757-653-3032

Spotsylvania County - 177
P.O. Box 175, Spotsylvania, VA 22553
540-507-7054

Stafford County - 179
P.O. Box 98, Stafford, VA 22555-0098
540-658-4132

Staunton City - 790
P.O. Box 4, Staunton, VA 24402-0004
540-332-3829

Suffolk City - 800
P.O. Box 1459, Suffolk, VA 23439-1459
757-514-4260

Surry County - 181
P.O. Box 35, Surry, VA 23883
757-294-5225

Sussex County - 183
P.O. Box 1398, Sussex, VA 23884
434-246-1030

Tazewell County - 185
101 E. Main St.,Suite 201, Tazewell, VA 24651-1071
276-385-1235

Virginia Beach City - 810
2401 Courthouse Dr., Bldg.1, Rm. 121
Virginia Beach, VA 23456-9002
757-385-4483

Warren County - 187
P.O. Box 1775, Front Royal, VA 22630-0038
540-635-2651

Washington County - 191
One Government Center Place, Ste. C,
Abingdon, VA 24210
276-676-6270

Waynesboro City - 820
503 W. Main St., Room 107, Waynesboro, VA 22980
540-942-6610

Westmoreland County - 193
P.O. Box 68, Montross, VA 22520
804-493-9052

Williamsburg City - 830
P.O. Box 245, Williamsburg, VA 23187
757-220-6150

Winchester City - 840
P.O. Box 546, Winchester, VA 22604
540-667-1815

Wise County - 195
P.O. Box 1278, Wise, VA 24293
276-328-3556

Wythe County - 197
225 S. 4th Street, Room 101, Wytheville, VA 24382
276-223-6015

York County - 199
P.O. Box 90, Yorktown, VA 23690-0090
757-890-3381

You may mail your income tax return directly to the Department of Taxation at the addresses listed below or to your Commissioner of the Revenue at the above address.

REFUND RETURNS
Virginia Department of Taxation
P.O. Box 1498
Richmond, VA 23218-1498

TAX DUE RETURNS
Virginia Department of Taxation
P.O. Box 760
Richmond, VA 23218-0760