# **VIRGINIA BANK FRANCHISE TAX**

# 2017

# FORM 64, SCHEDULES AND INSTRUCTIONS



Commonwealth of Virginia Department of Taxation Richmond, Virginia (804) 404-4215

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References are to the Code of Virginia, unless otherwise noted. The laws of Virginia relating to the Bank Franch	

in Va. Code §§ 58.1-1200 through 58.1-1217.

## **GENERAL INSTRUCTIONS**

#### Who Must File Form 64

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

Every entity that is a bank (as defined above) as of January 1, 2016, must file a return.

#### **Merging Banks**

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

#### **Branch Banks**

Each bank that has as of the beginning of any tax year a bank located in any locality other than the locality in which such bank's principal office is located must maintain a record of the deposits made through such branch.

#### **Interstate Branch Banks**

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

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

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

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

In Public Document 11-182 (11/3/11), the Department developed an alternative method of apportioning a bank's capital subject to Bank Franchise Tax based on Va. Code § 58.1-409. This single property factor is a fraction, the numerator of which is the value of real and tangible property owned by the bank on December 31 plus annualized rents for 12 months immediately preceding December 31 used in Virginia, and the denominator of which is the value of real and tangible property owned by the bank on December 31 plus annualized rents for 12 months immediately preceding December 31 used everywhere. The single property factor is only applicable when a bank, which meets the definition of "bank" under Va. Code § 58.1-1201, has one or more branches, offices or facilities in Virginia but no deposits attributed to any branch, office or facility in Virginia. This alternative method will not cause an out-of-state bank that merely owns property in Virginia (such as foreclosed homes), but does not transact a banking business at any of its Virginia properties, to be subject to the Bank Franchise Tax in lieu of the corporate income tax. See Title 23 of the Virginia Administrative Code (VAC) 10-120-20 B 2.

#### Banks in Receivership or Liquidation

When the affairs of any bank are being finalized under Va. Code § 6.2-912 et seq. or under comparable provisions of the National Banking Act, a return of the assets on hand as of January 1 of each year shall be made by those having custody or control of the assets. No tax will be assessed during the period of liquidation. If any surplus remains after payment of all creditors and depositors, the liquidating officers shall ascertain the net capital of the bank just prior to each January 1 during the period of liquidation and pay the appropriate tax before any distribution of surplus. No penalty for late payment will be assessed on such payments.

#### When to File

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

#### Where to File

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

For additional information, call or write to:

Virginia Department of Taxation P.O. Box 715 Richmond, VA 23218-0715 (804) 404-4215

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

#### Assessment of Tax

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

#### **Payment of Tax**

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

#### Penalty

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

#### Interest

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

#### **Official Report of Condition and Income**

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

#### **Amended Returns**

If it becomes necessary to adjust your original return, you may file an amended return by completing a new Form 64 return using the corrected figures as if it were an original. Write "Amended Return" on the top of the form to indicate that it is an adjusted return. The amended Form 64 and all accompanying schedules (Schedules C - H) must be filed in DUPLICATE with the Commissioner of the Revenue for the city or county in which the principal office of the bank or trust company is located. File the amended return within 3 years from the due date of the original return. See *Va. Code* § 58.1-1823.

#### **FORM 64 INSTRUCTIONS**

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

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

A partial list of organizations and their taxable status for purposes of the Virginia exclusion is given below. For information on organizations not listed, contact the Department at (804) 404-4215.

Issuing Organization	Tax Status
Armed Services Mortgage Insurance	Exempt
Asian Development Bank	Taxable
Banks for Cooperatives	Exempt
Commodity Credit Corporation	Exempt
Export-Import Bank of the United States	Exempt
Farmers Home Administration	Taxable
Federal Deposit Insurance Corporation (FDIC)	Exempt
Federal Farm Credit Bank (FFCB)	Exempt
Federal Financing Bank	Exempt
Federal Home Loan Bank (FHLB)	Exempt
Federal Home Loan Bank Stock	Exempt
Federal Home Loan Mortgage Corp.(FHLMC)	Taxable
Federal Housing Administration (FHA)	Taxable
Federal Intermediate Credit Bank	Exempt
Federal Land Bank	Exempt

Issuing Organization	Tax Status
Federal National Mortgage Association	Taxable
(FNMA)	
Federal Reserve Stock	Exempt
Federal Savings and Loan	Exempt
Financial Assistance Corporation	Exempt
Financing Corporation (FICO)	Exempt
General Services Administration (GSA)	Taxable
Government National Mortgage Assn. (GNMA)	Taxable
Guam, Government of	Exempt
Federal Savings & Loan Insurance Corp. (FSLIC)	Exempt
Inter-American Development Bank	Taxable
International Bank for Reconstruction & Development	Taxable
Maritime Administration	Taxable
Mutual Mortgage Insurance Fund	Exempt
National Defense Housing Insurance	Exempt
Private Export Funding Corporation (PEFCO)	Taxable
Production Credit Association	Exempt
Puerto Rico, Government of	Exempt
Rental Housing Insurance	Exempt
Resolution Trust Commission (RTC)	Exempt
Samoa, American	Exempt
Small Business Administration (SBA)	Taxable
State & Local Issued Obligations	Taxable
Student Loan Market Association (SLMA)	Exempt
Tennessee Valley Authority (TVA)	Exempt
United States Savings Bonds	Exempt
United States Postal Service	Exempt
United States Treasury Bills, Notes, and Bonds	Exempt
United States Gov't Guaranteed Notes-HUD	Taxable
Virgin Islands, Government of	Exempt
War Housing Insurance	Exempt

- Line 7 Goodwill Deduction: Banks are allowed to take a Bank Franchise Tax deduction of up to 90% of goodwill created in connection with the acquisition or merger of a bank on or after July 1, 2001, for purposes of determining a bank's capital subject to the Bank Franchise Tax. The deduction is available for Bank Franchise Tax that is payable on or after January 1, 2002. The Goodwill Deduction may be claimed on Line 7 of Form 64. A separate schedule (not provided) indicating the amount of goodwill and showing the deduction computation must be attached.
- Line 8 Interest Related to Intangible Assets of Affiliates: When a bank receives interest from an affiliated corporation in connection with the acquisition, ownership, use, or disposition of patents, trademarks, copyrights and similar property by the affiliate, the deduction of interest may be disallowed on the affiliate's Corporate Income Tax return. The bank would be allowed a deduction from its gross capital for any portion of the interest that the affiliate must add back under Va. Code § 58.1-402 B(9) provided that: (i) the interest added back by the affiliate was paid to the bank by the affiliate, (ii) at the time of the payment to the bank the affiliate was a "related member" as that term is defined in Va. Code § 58.1-302, and (iii) the interest has not otherwise been deducted or excluded from the bank's gross capital. Report such interest on Line

8 of Form 64 and attach a statement providing the name, federal employer identification number, and Virginia account number of the affiliate together with a detailed explanation of the transaction generating the interest, the taxable year or years for which the addback was made by the affiliate, and the date on which the affiliate's liability for the addback was finally determined.

- Line 11 Apportionment Percentage. Divide Virginia core deposits by total core deposits. Round the number to no more than four decimal places. The percentage cannot exceed 100%.
- Line 16 Tax Rate Schedule: Rates are provided for new banks that have not been in business for a full year before the January 1 date for valuing the taxable capital. The prorated tax rates are as follows:
  - Transacting business on or before March 31, 2016, \$1 of tax per \$100 of net taxable capital.
  - Transacting business as of June 30, 2016, but not before April 1, 2016, \$.75 of tax per \$100 of net taxable capital.
  - Transacting business as of September 30, 2016, but not before July 1, 2016, \$.50 of tax per \$100 of net taxable capital.
  - Transacting business as of December 31, 2016, but not before October 1, 2016, \$.25 of tax per \$100 of net taxable capital.

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

Banks operating for a full year are assessed at the rate of \$1 of tax per \$100 of net taxable capital. If the tax amount exceeds \$18 million, enter \$18 million on Line 16.

- Line 19-25 Tax Credits: The following rules apply when claiming credits on Form 64, Lines 19 through 25.
  - A credit may only be claimed against the state Bank Franchise Tax due on Line 18 of the return.
  - Tax credits should be claimed in the order in which they provide the maximum benefit, regardless of the order shown on the form.
  - Claim only as much credit as can be used to offset tax liability and keep accurate records of the carryover available for each credit.
- Line 19 Neighborhood Assistance Act Tax Credit: The Virginia Neighborhood Assistance Tax Act provides tax credits to businesses that donate money, marketable securities, property, limited professional services and contracting services directly to pre-approved Neighborhood Assistance Program organizations whose primary function is to provide educational or other qualified services for the benefit of low-income families. Licensed veterinarians, physicians, dentists, nurses, nurse practitioners, physician assistants, optometrists, dental hygienists, pharmacists, professional counselors, clinical social workers, clinical psychologists, marriage and family therapists, physical therapists, chiropractors,

pharmacists and physician specialists who donate their services for an approved clinic, and mediators certified by the Judicial Council of Virginia may also be eligible for tax credits. In addition, a trust, or a fiduciary for a trust, may receive a tax credit for a donation made to an approved organization. The amount of credit attributable to a partnership, S corporation or limited liability company must be allocated to the partners, shareholders, or members in proportion to their ownership or interest in the partnership, S corporation, or limited liability company. Any unused tax credits may be carried forward for the next five taxable years. To claim the tax credit, a certificate from the Department of Social Services or the Department of Education must be attached to your return.

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

#### Virginia Department of Social Services Neighborhood Assistance Program 801 E. Main Street Richmond VA 23219-3301

#### or the

#### Virginia Department of Education Division of Finance and Operations 25th Floor, P.O. Box 2120 Richmond, Virginia 23218-2120

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

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

> In addition, qualified banks located within an Enterprise Zone that have initiated the use of the Enterprise Zone Investment Tax Credit or have a signed agreement with the Commonwealth regarding the use of such credits that is in place by July 1, 2005, may be eligible for a credit against zone taxable income. The Enterprise Zone Investment Tax Credit can be carried forward until the full amount is used. Such credits are authorized through Fiscal Year 2019. If the amount of credits requested by taxpayers during the taxable year exceeds the annual appropriation, the Virginia Department of Housing and Community Development (DHCD) will issue a proportionate amount of credits to each qualified business firm requesting the credits.

> To claim this credit, complete Form 301 and transfer the computed amount to Form 64, Line 20. Banks qualified by the state prior to July 1, 1995, are required to include a copy of each Certification of State Unemployment Tax Credit from the Virginia Employment Commission and the Certificate of Qualification from the Virginia

Department of Housing and Community Development. Banks qualifying after July 1, 1995, must attach the Certificate of Qualification to their return. To obtain the forms necessary to qualify for this credit and additional information, contact:

#### Virginia Department of Housing and Community Development

Community Revitalization & Development Office Special Needs Housing Main Street Centre 600 East Main Street, Suite 300 Richmond, VA 23219-1321 (804) 371-7030 www.dhcd.virginia.gov

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

> This nonrefundable credit is equal to \$1,000 per qualifying new job in excess of the 50/25 job threshold and is spread over two years for taxpayers whose initial credit year begins on or after January 1, 2009. The credit only applies to facilities where an announcement to expand or establish such a facility was made on or after January 1, 1994. The credit must be claimed ratably over three taxable years, beginning with the taxable year following the year in which the facility is established or expanded, or the new qualifying jobs are added. Unused credits may be carried forward for the next ten taxable years.

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

All pass-through entities must complete Form PTE at least 60 days before the participants file their income tax return. If the participants' income tax return is due before the Form 502 is filed, they must file an amended return to claim the credit or file for an extension.

Effective for taxable years beginning on and after January 1, 2012, taxpayers may qualify for the Major Business Facility Job Tax Credit even if they have also received an enterprise zone grant. However, any qualified business firm receiving a Major Business Facility Job Tax Credit is not eligible to receive both an Enterprise Zone Job Creation Grant and a Major Business Facility Job Tax Credit for the same jobs.

To claim this credit, transfer the certified credit amount to Form 64, Line 21. Attach the letter of certification from the Department authorizing the credit. Line 22 - Historic Rehabilitation Credit: A bank or trust company incurring eligible expenses in the rehabilitation of a certified historic structure is entitled to claim a credit against the tax imposed by Va. Code § 58.1-1202. The credit is equal to 25% of eligible rehabilitation expenses for projects. To qualify, the cost of the rehabilitation must equal at least 50% (25% if the building is an owner occupied residence) of the assessed value of the building for local real estate tax purposes in the year preceding the start of the rehabilitation. Unused credits may be carried forward for ten years. The rehabilitation work must be certified by the Virginia Department of Historic Resources as consistent with the Secretary of the Interior's Standards for Rehabilitation. Certification of buildings and rehabilitations are issued by the Department of Historic Resources and must be attached to the tax return when claiming the credit. Applications for certification may be obtained by contacting:

#### Virginia Department of Historic Resources 2801 Kensington Avenue Richmond, VA 23221 (804) 367-2323 or at www.dhr.virginia.gov

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

Line 23 - Barge and Rail Usage Tax Credit: For taxable years beginning on and after January 1, 2011, but before January 1, 2022, a business may receive an income tax credit for the usage of barge and rail to move cargo containers throughout the Commonwealth rather than using trucks or other motor vehicles on the Commonwealth's highways.

The amount of the credit is \$25 per 20-foot equivalent unit (TEU) or 16 tons of noncontainerized cargo or one unit of roll-on/roll-off cargo moved by barge or rail. To receive this credit, an international trade facility is required to apply to the Department. No more than \$500,000 in tax credits can be issued in any fiscal year. The Department will determine the allowable credit amount for the taxable year and provide a written certification of the credit amount to each taxpayer. Taxpayers can claim this credit against the Individual Income Tax, the Corporate Income Tax, the Tax on Estates and Trusts, the Bank Franchise Tax, the Insurance Premiums License Tax, and the Tax on Public Service Corporations. Any unused tax credits may be carried over for five taxable years.

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

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

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

For assistance, contact the Tax Credit Unit at (804) 786-2992.

Line 24 - Worker Retraining Tax Credit: The Worker Retraining Tax Credit allows an employer to claim a tax credit for the costs of providing retraining to qualified employees. "Eligible worker retraining" includes noncredit courses that are approved by the **Virginia Economic Development Partnership** (**VEDP**) and that are provided by any of the Commonwealth's community colleges or private schools. "Eligible worker retraining" programs also include courses (credit and noncredit) undertaken through an apprenticeship agreement approved by the Virginia Apprenticeship Council.

The credit is 30% of all expenditures paid or incurred by the employer during the taxable year, subject to certain limitations. For taxable years beginning prior to January 1, 2013, if the eligible worker retraining consists of courses conducted at a private school, the credit cannot exceed \$100 per qualified employee annually. For taxable years beginning on or after January 1, 2013, if the eligible working retraining consists of courses conducted at a private school, the credit cannot exceed \$200 per qualified employee annually, or \$300 per qualified employee annually if the eligible training includes retraining in a STEM or STEAM discipline. A STEM or STEAM discipline is defined as a science, technology, engineering, mathematics or applied mathematics related discipline as determined by the DBA. A STEM or STEAM discipline also includes a health care related discipline.

Employers must apply for certification of the amount of allowable credit using Form WRC by April 1 of the year following the year the training expenses were paid or incurred before claiming the credit on their income tax return. All businesses filing a timely Form WRC will be notified of their allowable credit by June 30, 2013. The maximum Worker Retraining Tax Credits granted to all employers is limited to \$2,500,000 annually. If the total amount of approved credits exceeds this amount, each taxpayer's claim will be prorated. The credit is allowable against Individual Income Tax, Estate and Trust Tax, Corporation Income Tax and the Bank Franchise Tax. The credit is also allowable against taxes imposed upon insurance companies and utility companies (under Va. Code §§ 58.1-2500 et seq. and 58.1-2620 et seq.). This credit is nonrefundable, but excess credits may be carried forward for the next three taxable years.

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

#### Virginia Jobs Investment Program

#### Virginia Economic Development Partnership 901 East Byrd Street Richmond, VA 23219 (804) 545-5706

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

Line 25 - Education Improvement Scholarships Tax Credit: For taxable years beginning on or after January 1, 2014, but before January 1, 2028, a bank franchise tax credit may be claimed for monetary or marketable securities donations made to scholarship foundations included on an approved list published by the Virginia Department of Education. The credit is equal to 65 percent of the monetary or marketable securities donation made to the scholarship foundation. Credits may be earned in taxable years beginning on or after January 1, 2013, but before January 1, 2028. Tax credits earned during Taxable Year 2013 must be claimed in the subsequent taxable year. Tax credits earned during Taxable Year 2014 and thereafter should be claimed in the year during which they were earned. Accordingly, Education Improvement Scholarships Tax Credits earned during both Taxable Years 2013 and 2014 should be claimed on the Taxable Year 2014 tax return.

Tax credits will be awarded to taxpayers on a firstcome, first-served basis in accordance with procedures established by the Virginia Department of Education. The total amount of credits available in any fiscal year is capped at \$25 million. Any unused tax credits may be carried over for the next five succeeding taxable years or until the total amount of credit has been taken, whichever is sooner. For additional information on how to qualify for certification, contact the Department of Education at (804) 225-3375.

To claim this credit, enter the certified credit amount on Form 64, Line 25, and attach a copy of the letter of certification from the Department of Education.

# INSTRUCTIONS FOR SCHEDULE C (FORM 64)

The assessed value of the real estate listed on this schedule should be reported from the most recent assessment made prior to January 1, 2017. Real estate acquired or improvements constructed after January 1, 2017, should not be listed.

The following items may qualify for deduction:

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

Real estate meeting any of the qualifications shown above must be owned, used or occupied by the bank as of January 1, 2017. Any property sold prior to or acquired after that date does not qualify for deduction. In addition, all real estate listed on this schedule must be subject to taxation under *Va. Code* § 58.1-3200 et seq.



Virginia Department of Taxation Bank Franchise Tax

Each bank and trust company must file this return in duplicate on or before March 1, 2017,	Name of Bank or Trust Company	Federal ID Number		
with the Commissioner of the Revenue for the county or city in which the principal office of the bank or trust company is located.		Date Chartered		
	City, Town or Post Office	State	ZIP Code	
Each bank and trust company must provide the information specified below:				

Principal office is located in \_\_\_\_\_\_, Virginia (Check Only One) 🗆 City 🗆 County 🗆 Town IMPORTANT: Attach a copy of your Report of Condition and Income (Call Report) for December 31, 2016.

BANK CAPITAL ASSESSABLE AS OF JANUARY 1, 2017 CAPITAL ACCOUNTS			
1. Equity Capital (total equity capital as shown on your official Report of Condition and Income adjusted amounts reported as unrealized gains or losses on available-for-sale securities). See the instruction			
ADDITIONS		I	
2. Unallowable Portions of Valuation Reserves:         a. Valuation Reserve for Losses on Loans (From Schedule G, Line 4)         2a			
b. Other (Attach schedule) 2b			
3. Total Additions (Sum of Lines 2a and 2b)	3		
4. Total (Sum of Lines 1 and 3)	4		
DEDUCTIONS			
5. Pro-rata Share of United States Obligations (From Schedule E, Line 5) 5			
6. Retained Earnings and Surplus of Subsidiaries Included in Gross Capital (From Schedule F) 6			
7. Deduction for Goodwill (Attach schedule) 7			
8. Other (Attach schedule) 8			
9. Total Deductions Before Apportionment (Sum of Lines 5 through 8)	9		
COMPUTATION OF CAPITAL AND APPORTIONMENT			
10. Capital Before Virginia Modifications (Line 4 less Line 9)	10		
11. Apportionment Percentage (Virginia core deposits divided by total core deposits. Attach computation a percentage. <b>NOTE</b> : Apportionment percentage applies only to multistate banks, all other banks en Banks with no deposits in Virginia-see the Interstate Branch Banks section on Page 1 of the instruct	ter 100%.	%	
12. Capital Attributable to Virginia (Multiply Line 10 by the percentage on Line 11)	12		
13. Virginia Real Estate Taxed by Virginia Locality (From Schedule C, Total)	13		
14. Tangible Personal Property Otherwise Taxed by Virginia Localities (From Schedule D, Total)	14		
COMPUTATION OF NET CAPITAL AND TAX			
15. Net Taxable Capital (Line 12 less the total of Line 13 and Line 14)	15		
16. Total Franchise Tax (See Tax Rate Schedule). Enter the total tax or \$18,000,000 whichever is less.	16		
17. Credit for Bank Franchise Tax Due to Localities (From Schedule H, Line 2)	17		
18. Tentative State Bank Franchise Tax Due (Line 16 less Line 17)	18		
19. Less: Neighborhood Assistance Act Tax Credit (Do not exceed the amount on Line 18)	19		
20. Less: Enterprise Zone Credit (From Form 301. Do not exceed the amount of Line 18 less Line 19)	20		
21. Less: Major Business Facility Job Credit (From letter. Do not exceed the amount of Line 18 less the total of Line	19 and Line 20) 21		
22. Less: Historic Rehabilitation Credit (Do not exceed the amount of Line 18 less the total of Lines 19-2	21) 22		
23. Less: Barge and Rail Usage Tax Credit (Do not exceed the amount of Line 18)	23		
24. Less: Worker Retraining Credit (Do not exceed the amount of Line 18 less the total of Lines 19-23)			
25. Less: Education Improvement Scholarships Tax Credit (Do not exceed the amount of Line 18 less the total of	Lines 19-24) 25		
26. State Bank Franchise Tax Due (Line 18 less the total of Lines 19 through 25)			

<b>Declaration and Signature</b>	Commissioner of the Revenue's
I, the undersigned officer of the bank or trust company for which this	Certificate of Assessment
return is made, declare under the penalties provided by law that this	I, the undersigned Commissioner of the Revenue for the (County/
return has been examined by me and is, to the best of my knowledge	City) of, Virginia, do hereby certify
and belief, a true, correct, and complete return, made in good faith, for	that I have this day assessed the bank or trust company aforesaid with
the taxable year stated.	state Bank Franchise Taxes for the tax year 2016, as shown hereon.
(Signature) (Title of Officer)	Given under my hand this day of , 2017.
(Phone Number) (Date)	(Commissioner of the Revenue)

#### Virginia Department of Taxation Bank Franchise Tax

# Assessed Value of Real Estate in Virginia

- For each parcel of real estate subject to taxation in Virginia, report the most recent assessed value made prior to January 1, 2017.
- A property may not be listed more than once.
- Instructions for this Schedule are on Page 6 of the instructions.

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

Location (Include Physical Street Address, County or City / Town)	Name in Which Assessed	Assessed Value	Value Deductible
Address			
County, City, or Town (Check One: County City Town)		\$	\$
Address			
County, City, or Town (Check One: County City Town)		\$	\$
Address			
County, City, or Town (Check One: County City Town)		\$	\$
Address			
County, City, or Town (Check One: County City Town)		\$	\$
Address			
County, City, or Town (Check One: County City Town)		\$	\$
Address			
County, City, or Town (Check One: County City Town)		\$	\$
Address			
County, City, or Town (Check One: County City Town)		\$	\$
Address			
County, City, or Town (Check One: County City Town)		\$	\$
	TOTAL (Enter o	on Form 64, Line 13.)	\$
Bank Representative Contact	Phone Number	Email Address	

I, the undersigned Commissioner of the Revenue, do hereby certify that I have verified the Real Estate Assessments listed in this schedule, that the property was assessed to the bank or its affiliate, and that the valuations shown represent the most recent assessment made prior to January 1, 2017. I further certify that the information as reported, or as corrected hereon by me, is true and correct to the best of my knowledge and belief.

(Commissioner of the Revenue)

(Date)

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

# Schedule DVirginia Department of Taxation2017(Form 64)Bank Franchise TaxBook Value of Tangible Personal Property Otherwise Taxed in Virginia

- List the book value of any tangible personal property that is owned by the bank or a majority owned subsidiary of the bank on January 1, 2017, which is(1) held for lease and (2) otherwise taxed in Virginia.
- If the bank owns less than 100% of the common stock of a subsidiary which holds such tangible personal property, its deduction is limited to the
  portion of the book value of the subsidiary's tangible personal property represented by a bank's percentage of ownership of the subsidiary's common
  stock. (Attach computations if applicable.)

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

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

Location (County/City/Town)	Name in Which Title Is Held	Date Acquired (Mo. & Yr.)	Description of Property (Kind, make, model and year)	Initial Cost/Price (Exclusive of any trade-in allowance)	Book Value
		тот	⊔ AL (Enter here and on Fo	orm 64 Line 14 )	

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

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

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

•

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

2017

1. Percentages of U.S. Obligations to Total Assets (Determined as of the four most recent Reports of Condition and Income.)						
	(a) Date of Report of Condition and Income	(b) U.S. Obligations	(c) Total Assets	(d) Percentage of U.S. Obligations to Total Assets [(b) ÷ (c)]		
(A)	3/31/16	\$	\$	%		
(B)	6/30/16	\$	\$	%		
(C)	9/30/16	\$	\$	%		
(D)	12/31/16	\$	\$	%		
2. Tota	l [Total percentages	from Line 1 (A) through (D), Colur	mn (d).]	2. %		
	<ol> <li>Average Percentage (Total from Line 2, divided by the number four or by the number of quarters in existence if less than four.)</li> </ol>			3. %		
4. Equ	4. Equity Capital (From <b>Form 64</b> , Line 1)			4. \$		
5. Cap by th	<ol> <li>Capital Attributed to U.S. Obligations (Multiply the amount of total equity capital on Line 4 by the average percentage on Line 3. Enter the total here and on Form 64, Line 5.)</li> </ol>			5. \$		

Signature of Officer	Title
Name Printed	Date

# Schedule F (Form 64)

## Virginia Department of Taxation Bank Franchise Tax Retained Earnings and Surplus of Subsidiaries

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

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

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

Schedule G (Form 64)

## Virginia Department of Taxation Bank Franchise Tax Reserve for Loan Losses

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

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

Bank	Bank Holding Company With Which Reporting Bank is Affiliated (If any)				
1.	Enter the Amount of the Reserve for Loan Losses as Shown on the FFIEC Report of Condition (the "Call Report") as of December 31, 2016.	\$			
2.	Divide Line 1 by the number 2 (Enter the result.)	\$			
3.	Applicable Deferred Tax (Multiply the amount on Line 2 by the bank's annual effective federal and state income tax rate. See the instructions above for additional information.)	\$			
4.	Line 1 Less the Total of Lines 2 and 3 (Enter this amount on Form 64, Line 2a.)	\$			

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

- ٠
- Authorized by *Va. Code* §§ 58.1-1208 58.1-1210. Compute the local franchise tax as indicated on Lines 1 and 2.
- Enter the amount from Line 2, below, on Form 64, Line 17. If reporting for branches outside the Commonwealth of • Virginia, enter only the local tax to be paid for branches in Virginia on Form 64, Line 17.
- Tax attributable to branches outside the state should be included on Form 64, Lines 18 and 26. •
- •
- List in this schedule the location of the principal office and every other city, town, or county in which a branch is located. Enter the appropriate figures in Columns B, C and D for each location listed.
- •
- A copy of this schedule must be filed with the assessing officer of each locality imposing tax upon the filing bank. •

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

1. Total Franchise Tax (From <b>Form 64</b> , Line 16)	
2. Local Franchise Tax (80% of Line 1 or Line 1 X 0.8. Enter here and on Form 64, Line 17.)	

	<b>_</b>		<b></b>
A List each Virginia city, town or county in which the principal office and/or one or more branch is located and check the appropriate box.	<b>B</b> List total deposits in the principal office and/or branches for each Virginia city, town or county as of January 1, 2017.	C Percentage of deposits through the principal office and/or branches in each Virginia city, town or county to total deposits of the bank as of January 1, 2017.	D Taxes assignable and due in each Virginia city, town or county pursuant to local ordinance, if one has been adopted (percentage from Column C times the amount reported on Line 2 above.)
□ City			
☐ Town			
□ City			
□ Town			
County			
□ City			
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County			
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□ City			
Town			
TOTALS	\$	100%	\$

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

Abenuence County         401 Mostner RG, Chandberg W, M.         2923 2498         Perivatura County         PC Box 272, Charlams, W.         24511 072           Arnelia County         PD 19, Annelis, V.M.         22007         Providatio County         PD 19, Annelis, V.M.         23010           Appointatio County         PD 19, Annelis, V.M.         22007         Providatio County         PD 19, Annelis, V.M.         23010           Appointatio County         PD 19, Annelis, V.M.         24207         Prince Millian County/PD Box 2407, Prince Willian, V.M.         22119: 2401           Appointatio County         PD 69, Victoria Na, M.         24442         Rappanationck County PD Box 115, Weshington, V.M.         22119: 2401           Balind County         PD 60, Ki 10, Blanci, V.M.         24424         Rappanationck County PD Box 115, Weshington, V.M.         22416           Build County         PD Box 112, Chancing, Ki M.         24216         Prince Willian County PD Box 217, Chancing, V.M.         24216           Build County         PD Box 110, Weshington, V.M.         24216         Prince Willian County PD Box 217, Leaston N.M.         24216           Build County         PD Box 218, Chancing, W.M.         24216         Prince Willian County PD Box 217, Leaston N.M.         24216           Build County         PD Box 218, Chancing, W.M.         24216         Prince Willian Count	County Accomack County	Address P.O. Box 186, Accomac, VA	ZIP Code	County Patrick County	Address P.O. Box 367, Stuart, VA	<b>ZIP Code</b> 
Allegham, Courty         2012 (Windsteern Are, Suite E, Covington, VA						
Arrelis Courty         P.O. Box 209, Amelia, VA.         23139           Arrelis Courty         P.O. 178, Amelia, VA.         23139           Appointato, Courty, P.O. Box 115, Appointato, VA.         24320           Prince Edward Courty P.O. Box 115, Prince Cacege, VA.         23139           Appointato, VA.         24219           Prince Edward Courty P.O. Box 115, Prince Cacege, VA.         22139-07           Bath Courty         P.O. Box 100, Werm Springs, VA.         24444           Readord Courty         P.O. Box 100, Reame VA.         22447           Readord Courty         P.O. Box 100, Reame VA.         22437           Bath Courty         P.O. Box 100, Reame VA.         22447           Readord Courty         P.O. Box 100, Reame VA.         22447           Readord Courty         P.O. Box 100, Reame VA.         22457           Readord Courty         P.O. Box 100, Readord VA.         22450           Readord VA.         22450         Smrth Courty         P.O. Box 100, VA.         22451           Readord VA.         22450         Smrth Cou	,			,		
Arrheart Courty         PD, 210, Ambrest, VA	0, ,	, , , , , , , , , , , , , , , , , , , ,		i official occurry		
Ageomator Contry, PO, Box 125, Appomator, VA,         2422         Prince Georgie CourtyPO, Ebx 165, Prince Georgie, VA.         22879-0155           Augusta Courty, PO, Box 130, Werna, VA.         2489         Prince Villian Courty PO, Box 130, Watas, VA.         22165-2467           Balf Courty, PO, Box 130, Werna, VA.         2489         Prince Villian Courty, PO, Box 130, Watas, VA.         22172           Balfor Courty, PO, Box 130, Watas, VA.         2489         Prince Villian VA.         22472           Balfor Courty, PO, Box 130, Watas, VA.         22490         Prince Villian VA.         22491           Balfor Courty, PO, Box 130, Euroiden VA.         24490         Prince Villian VA.         22450           Balfor Courty, PO, Box 138, Euroingham, VA.         22802         Stantan Courty, PO, Box 138, Euroingham, VA.         22425           Courty PO, Box 138, Euroingham, VA.         22824         Stantan Courty, PO, Box 138, Stantan, VA.         22425           Courty PO, Box 138, Euroingham, VA.         22426         Stantan Courty, PO, Box 138, Stantan, VA.         22425           Courty PO, Box 130, Charleffe Courty, VA.         22424         Stantan Courty, PO, Box 138, Stantan, VA.         22425           Courty PO, Box 130, Charleffe Courty, VA.         22424         Stantan Courty, PO, Box 138, Stantan, VA.         22425           Courthand Courty, PO, Box 130, Charleffe Courty, VA. <td< td=""><td></td><td></td><td></td><td>Prince Edward Count</td><td></td><td></td></td<>				Prince Edward Count		
Arington Courty         2100 Clamendor Bud, Rm 200, Alimitgon, VA.         2220         Prince William Courty/P.O. Box 247, Prince William VA.         242484           Bath Courty         PO. 690, Virona, VA.         24484         Raphatannock Courty P.O. Box 139, Warm Springs, VA.         24248           Bath Courty         PO. Box 130, Warm Springs, VA.         24248         Raphatannock Courty P.O. Box 139, Warm Springs, VA.         24247           Bath Courty         PO. Box 130, Warm Springs, VA.         24248         Raphatannock Courty P.O. Box 139, Warm Springs, VA.         24245           Bath Courty         PO. Box 100, Warm Springs, VA.         24484         Raphatannock Courty.         PO. Box 101, Warm Springs, VA.         24455           Buchdans Courty.         PO. Box 101, Lington, VA.         24456         Strandocal Courty.         PO. Box 171, Lehanon, VA.         24456           Buchdans Courty.         PO. Box 167, Lehanon, VA.         24246         Strandocal Courty.         PO. Box 171, Lehanon, VA.         242456           Cambrie Gourty.         PO. Box 167, Lehanon, VA.         24256         Strandocal Courty.         PO. Box 170, CourtBard, VA.         24256           Cambrie Gourty.         PO. Box 167, Lehanon, VA.         24256         Strandocal Courty.         PO. Box 170, CourtBard, VA.         24256           Camorie Gourty.         PO. Box 168, Netwer St						
Auguista Courty         PO. 895 (Worna, W.         24482         Pulaski Courty         52. W. Main S.; Suite 20.01, Polaski V.         24304-6044           Barl Courty,         PO. 895 (Names), Winaski W.         22872           Barl Courty,         PO. 895 (Names), Winaski W.         22814           Barl Courty,         PO. 895 (Names), Winaski W.         22814           Barl Courty,         PO. 895 (Names), Winaski W.         22824           Barl Courty,         PO. 895 (Names), Winaski W.         22824           Courty Courty,         PO. 895 (Names), Winaski W.         22825           Courty Courty,         PO. 895 (Names), Winaski W.         22825           Courty Courty,						
Baif County         P.O. Box 130, Warm Spring, VA.         24444         Repathancol: Courty P.O. Box 150, Binnol, VA.         22727           Biland County         P.O. Box 130, Binnol, VA.         22837         Richmood Courty P.O. Box 150, Binnol, VA.         22847           Biland County         P.O. Box 130, Binnol, VA.         22408         Rochmood Courty P.O. Box 20406, Ronsele, VA.         244016.051           Brunswick Courty.         P.O. Box 130, Binnol, VA.         24901         Rochmood Courty P.O. Box 140, Low 20407, Ronsele, VA.         24401           Brunswick Courty.         P.O. Box 040, Box 040, Rowing Green, VA.         24431         Stati 100, Coling VA.         24323           Cample Courty.         P.O. Box 040, Box 040, Rowing Green, VA.         24243         Stati 100, Coling VA.         24354           Cample Courty.         P.O. Box 040, Box 040, Rowing Green, VA.         24324         Stati 100, Coling VA.         24354           Camolic Courty.         P.O. Box 040, EnterHeld VA.         22432         Stati 100, Coling VA.         224350           Charled Ecurty.         P.O. Box 07, Charlente City, VA.         22436         Stati 100, Coling VA.         22453           Charled Ecurty.         P.O. Box 07, Charlente City, VA.         22430         Stati 100, No.         22450-0015           Charelet Courty.         P.O. Box 07, Charlente Cit					-	
Bedford Courty,         122 E. Main St, Rm 103, Bedford, VA.         2452-303         Richmand Courty,         P.O. Box 30, Binn, VA.         24216-513           Bonswick Courty,         P.O. Box 108, Encasile, VA.         24400-102         Rochridge Courty,         P.O. Box 30, Binn, VA.         24451-100           Bonswick Courty,         P.O. Box 108, Longingham, VA.         24451         Rochridge Courty,         P.O. Box 108, Longingham, VA.         24252           Bushanan Courty,         P.O. Box 108, Longingham, VA.         24251         Sont Courty,         P.O. Box 108, Longingham, VA.         24251           Courting Courty,         P.O. Box 108, Longingham, VA.         24251         Sont Courty,         P.O. Box 108, Charled, Curty, VA.         24267           Courting Courty,         P.O. Box 108, Charled, Curty, VA.         24337-0760         Sont/Tong Courty,         P.O. Box 175, Sont/Hourd, VA.         22450-0175           Charled Courty,         P.O. Box 108, Charled Courty, A.         22450-0085         Suscer, VA.         22465-0086           Charled Courty,         P.O. Box 107, Charled Courty, A.         22350-0037         Suscer, VA.         22460-0489           Charled Courty,         P.O. Box 187, Charled Courty, A.         2240-0449         Suscer, VA.         22460-0489           Charled Courty,         P.O. Box 127, Wites, A.         22400-044				,		
Biland County.         P.O. Box 130, Biand, W.         240116-051           Bothourt County.         P.O. Box 2000, Renade, V.A.         240116-051           Brunswick County.         P.O. Box 2000, Renade, V.A.         24246           Brunswick County.         P.O. Box 2000, Renade, V.A.         24246           Buckingham County.         P.O. Box 308, Buckingham, V.A.         24246           Buckingham County.         P.O. Box 308, Buckingham, V.A.         24246           Barnak County.         P.O. Box 308, Buckingham, V.A.         22624           Caroline County.         P.O. Box 308, Daving Cenne, V.A.         22624           Stand County.         P.O. Box 308, Daving Cenne, V.A.         22624           Stand County.         P.O. Box 308, Daving Cenne, V.A.         22632           Stand County.         P.O. Box 308, Daving Cenne, V.A.         22632           Stand County.         P.O. Box 308, Daving Cenne, V.A.         22632           Caroline County.         P.O. Box 308, Daving Cenne, V.A.         22632           Caroline County.         P.O. Box 308, Davida Cenne, V.A.         22630           Caroline County.         P.O. Box 308, Davida Cenne, V.A.         22630-0038           Caroline County.         P.O. Box 308, Davida Cenne, V.A.         22630-0038           Dibedenano County.	,					
Bonetour County.         P.O. Box 126, Fincester, V.A.         24450-1012           Bornswick County.         P.O. Box 160, Lewrenceville, V.A.         22810           Buchanan County.         P.O. Box 1042, Grundy, V.A.         24261           Buchanan County.         P.O. Box 1042, Grundy, V.A.         24261           Scott County.         P.O. Box 104, Buckingham, V.A.         24261           Scott County.         P.O. Box 104, Buckingham, V.A.         24261           Scott County.         P.O. Box 104, Buckingham, V.A.         24261           Scott County.         P.O. Box 106, Buckingham, V.A.         24261           Scott County.         P.O. Box 106, Buckingham, V.A.         24281           Scott County.         P.O. Box 106, Buckingham, V.A.         24281           Scott County.         P.O. Box 106, Buckingham, V.A.         24281           Scott County.         P.O. Box 106, Cantother Counthouse, V.A.         22823           Statistic County.         P.O. Box 107, Cantoher Counthouse, V.A.         22834-0380           Chainer County.         P.O. Box 107, Camberland, V.A.         22804-0381           Scott County.         P.O. Box 107, Camberland, V.A.         22804-0381           Caliberson County.         P.O. Box 107, Camberland, V.A.         22814-0381           Scott 102, P.O. Box 107				,		
Bunswick Courly,         P.O. Box 669, Lawrenceville, VA,         22868         Rockingham Courly,         P.O. Box 168, Curndy, VA,         24266           Buckingham Courly,         P.O. Box 178, Buckingham VA,         24266         Sout Courly,         P.O. Box 67, Rusham, VA,         24266           Caroline Courly,         P.O. Box 67, Busham, VA,         24264         Soutand Courly,         P.O. Box 67, Busham, VA,         24264           Caroline Courly,         P.O. Box 67, Busham, VA,         24264         Soutand Bochmy, P.O. Box 617, Lessing, VA,         24263           Charles CLY,         P.O. Box 77, Charles CLY, VA,         24303 Q007         Soutand Bochmy, P.O. Box 58, Surry VA,         22835 3178           Charles CLY,         P.O. Box 78, Deve Caste, VA,         22831         Soutand Bochmy, P.O. Box 58, Surry VA,         22836 4038           Caroline Courly,         P.O. Box 78, Deve Caste, VA,         22161         Surser Courly,         P.O. Box 78, Deve Caste, VA,         224210444           Tarewell Courly,         P.O. Box 78, Deve Caste, VA,         22421044         Waren Courly,         P.O. Box 78, Deve Caste, VA,         22421044           Bioxedia Courly,         P.O. Box 78, Deve Caste, VA,         22421044         Waren Courly,         P.O. Box 78, Deve Caste, VA,         22421044           Bioxedia Courly,         P.O. Box 78, Deve Caste, VA, <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td>	,					
Buchang Courty         P.D. Box 1912, Grundy, VA.	,	, ,				
Buckingham Courty.         P.O. Box 138, Buckingham, VA.         22821           Stort Courty.         P.O. Box 615, Bowling Green, VA.         22864           Carollic Courty.         P.O. Box 615, Bowling Green, VA.         22864           Caroll Courty.         P.O. Box 615, Rines IX, VA.         22854           Caroll Courty.         P.O. Box 765, Charles City, VA.         22853-0175           Charlets City.         P.O. Box 765, Charles City, VA.         22854-0175           Charlets Courty.         P.O. Box 765, Charles City, VA.         22854-0175           Clarke Courty.         P.O. Box 765, Charles City, VA.         22854-0175           Clarke Courty.         P.O. Box 765, Charles City, VA.         22850-0075           Clarke Courty.         P.O. Box 765, Charles City, VA.         22850-0035           Clarke Courty.         P.O. Box 77, Charberland, VA.         22450-0037           Waren Courty.         P.O. Box 77, Charberland, VA.         224219.4444           Waren Co	,	· · ·				
Campebel County.         P.D. Box 69, Rustburg, VA.         24688         Shenandoah County., 605 A Plane SI, Hilaville, VA.         24354           Carolle County.         P.D. Box 79, Dens SI, Hilaville, VA.         24354         Southampton County, P.D. Box 76, Dens 76, Courthand, VA.         24354           Charles City.         P.D. Box 76, Destriftel Counth.         VA.         22855-0175           Charles City.         P.D. Box 76, Destriftel Counth.         VA.         22856-0175           Charles City.         P.D. Box 76, Network Cauth.         VA.         22861           Cang County.         P.D. Box 76, Network Cauth.         VA.         22861           Cang County.         P.D. Box 776, Frens St, Hilaville, VA.         22871         Bassex County.         P.D. Box 786, Frens Royal, VA.         22863           Cange County.         P.D. Box 7167, Chiphredon, VA.         22401         Waren County.         P.D. Box 7167, Frens Royal, VA.         22863           Dickerson County.         P.D. Box 7167, Nomberland, VA.         22410-4484         Westmoreland CountyP.O. Box 716, Nomberland, VA.         22420           Dickerson County.         P.D. Box 7167, Nomberland, VA.         22410-4444         Westmoreland CountyP.O. Box 716, Nomberland, VA.         224210-4444           Starka County.         P.D. Box 7167, Nomberland, VA.         22410-4444         22410-				•		
Carolle Courty.         P.D. Box 819, Bowling Coreen, VA.         22427         Synth Courty.         P.D. Box 705, Courlian V.A.         23837-0760           Charlets Courty.         P.D. Box 705, Charles City, VA.         23037-0760         Spotsylvania Courty.         P.O. Box 705, Courlian V.A.         22853-0175           Charlets Courty.         P.D. Box 705, Charles City, VA.         22853-0167         Spotsylvania Courty.         P.O. Box 715, Charles City, VA.         22853-0167           Charlets Courty.         P.O. Box 124, Cheaterfield, VA.         22832-0060         Synth Courty.         P.O. Box 136, Sussex, VA.         22848-0398           Charlet Courty.         P.O. Box 105, Charlets City, VA.         22410 Ad44         Sussex, VA.         224210 Ad44           Charlet Courty.         P.O. Box 617, Tomberland, VA.         22410 Ad44         Wath Courty.         22500-0037         Wath Courty.         P.O. Box 107, Wither VA.         224210 Ad44           DebrackinGourty.         P.O. Box 617, Tomberland, VA.         224210 Ad44         Wath Courty.         P.O. Box 107, Wither VA.         224210 Ad44           Evador Courty.         P.O. Box 617, Remer Charlet Place, Sinc.         224210 Ad44         Wath Courty.         P.O. Box 107, Wither VA.         224210 Ad44           Firafax Courty.         P.O. Box 617, Remer Charlet Place, Sinc.         VA.         224210 Ad44						
Carroll County.         605-7 Prine SL, Hillsville, VA.         24448         Southampton County. P.O. Box 70, Courtland, VA.         22853-0175           Charles Ciuy.         P.O. Box 30, Charlet Courthouse, VA.         23923         Stafford County.         P.O. Box 35, Surry, VA.         22858-0098           Charles Ciuy.         P.O. Box 67, Denvrylle, VA.         22832-0093         Sussex County.         P.O. Box 36, Surser, VA.         22468-1017           Calig County.         P.O. Box 167, Colmberland, VA.         22804         Sussex County.         P.O. Box 167, Carbonder VA.         22610           Dickenson County.         P.O. Box 167, Colmberland, VA.         22804         Waren County.         P.O. Box 167, Carbonder VA.         22610           Dickenson County.         P.O. Box 167, Colmberland, VA.         22804         Wastmoreland County.         P.O. Box 178, Teapwill-WA.         22810           Dickenson County.         P.O. Box 167, Colmberland, VA.         22804         Wastmoreland County.         P.O. Box 168, Montross, VA.         22282           Fearlarka County.         P.O. Box 168, Tearbeil KW.         22815-0071         Wastmoreland County.         P.O. Box 168, Montross, VA.         22282           Fearlarka County.         P.O. Box 168, Montross, VA.         22282         2285         118         110         110         110         110<						
Charlets Cury, P.O. Box 7, Charlets City, VA.         22330-0007         Spotsyvania Courty, P.O. Box 78, Spotsyvania, VA.         22555-0080           Charlet Courty, P.O. Box 142, Chesterfield, VA.         22332         Stafford Courty, P.O. Box 178, Charlets Courty, P.O. Box 185, Stafford, VA.         22884-0380           Cinite Courty, P.O. Box 176, New Castle, VA.         22211         Stassex Courty, P.O. Box 175, Front Royal, VA.         22830-1017           Curbeer Courty, P.O. Box 177, Curberland, VA.         22410         Vateren Courty, P.O. Box 177, Front Royal, VA.         22830-1030           Curbeer Courty, P.O. Box 177, Front Royal, VA.         22830-0037         Vateren Courty, P.O. Box 177, Front Royal, VA.         22830-0130           Diskesson Courty, P.O. Box 177, Front Royal, VA.         22830-0130         Vateren Courty, P.O. Box 177, Front Royal, VA.         22830-0130           Easex Courty, P.O. Box 167, Tappahannock, VA.         22305-0173         Vater Courty, P.O. Box 169, Mantros, VA.         22430-0144           Floyd Courty, P.O. Box 149, Warrenton, VA.         22035-0173         Vite Courty, P.O. Box 161, Hawandria, VA.         22816-0130           Floyd Courty, P.O. Box 152, Mantros, VA.         22305-0173         Vite Courty, P.O. Box 162, Hatty, VA.         22416-01431           Floyd Courty, P.O. Box 162, Nathrow, VA.         22305-0173         Vite Courty, P.O. Box 162, Hatty, VA.         22416-0131           Floyd Courty, P.O. Box						
Chartoft Courty         P.O. Box 39, Chartoft Courthouse, VA         23232         Stafford Courty         P.O. Box 35, Surry, VA         23848           Clarke Courty         P.O. Box 67, Denrynile, VA         23283         Sussex Courty         P.O. Box 38, Sussex, VA         23848           Carlig Courty         P.O. Box 180, Constred, New Castle, VA         2427016         Tazewell Courty         Tazewell Courty         P.O. Box 180, Combertand, VA         228611017           Underson Courty         P.O. Box 167, Clarboyd, VA         242401         Waren Courty         P.O. Box 167, Clarboyd, VA         242401           Dirokenson Courty         P.O. Box 167, Clarboyd, VA         24243         Westmoreland Courty         P.O. Box 178, Tazewell, VA         24253           Piraffax Courty         P.O. Box 178, Tappahannock, VA         22850-037         York Courty         P.O. Box 178, Ness, VA         24253           Flardax, VA         20305-0075         York Courty         P.O. Box 178, Ness, VA         22836-0039           Floyd Courty         P.O. Box 189, Wintheriter, VA         20305-0075         York Courty         P.O. Box 178, Ness, VA         224323           Floyd Courty         P.O. Box 169, Wintheriter, VA         20305-0075         York Courty         P.O. Box 178, Ness, VA         22305-0075           Floyd Courty         P.O. Box 179,	,					
Chesterfield Courty.         P.O. Box 124, Chesterfield, VA.         23832-0300         Sumy County.         P.O. Box 138, Sury, VA.         23883           Craig County.         P.O. Box 168, New Caste, VA.         24217-0186         Tazewell County.         P.O. Box 1775, Front Royal, VA.         22631-0371           Curberand County.         P.O. Box 177, Front Royal, VA.         22210         Washington County.         P.O. Box 177, Front Royal, VA.         22210-0444           Dinvidid County.         P.O. Box 177, Front Royal, VA.         22210-0444         Westmoreland County/P.O. Box 180, Montross, VA.         224210-0444           Dinvidid County.         P.O. Box 177, Front Royal, VA.         224210-0444         Westmoreland County/P.O. Box 180, Montross, VA.         224210-0444           Easex County.         P.O. Box 170, Tapephannock, VA.         22430-0470         Wite County.         2250, Montross, VA.         22430-0470           Faudiar County.         P.O. Box 149, Warrenton, VA.         22035-0075         Vir of Alexandra*.         P.O. Box 150, Tazewell, VA.         22416-14311           Flux and County.         D.O. Box 142, Palmyar, VA.         22135-0175         Vir of Alexandra*.         22313-0177           Flux and County.         D.O. Box 143, Fluxiny, VA.         22436-0491         City of Bintol.         2416-014144         24164-01444           Floyd County.						
Clarke County         P.D. Box 16, Berry 2018; VA         22884-0389;           Craig County         P.O. Box 180, New Castle, VA         2427-0180           Carley County,         P.O. Box 180, New Castle, VA         2427-0180           Cumberland County,         P.O. Box 180, Cumberland, VA         22630-0038           Dickerson County         P.O. Box 100, Dimwiddie, VA         22840-0144           Waren County         P.O. Box 100, Dimwiddie, VA         22840-0144           Birwiddie County         P.O. Box 100, Dimwiddie, VA         22850-0270           Fairfax, VA         22850-0270         Wise County         P.O. Box 140, Warrenton, VA         22080-0070           Flarkax, VA         22003-0075         York County         P.O. Box 149, Warrenton, VA         22086-0767           Floyd County         P.O. Box 149, Warrenton, VA         22086-0767         York County         P.O. Box 149, Warrenton, VA         22082-0124           Floyd County         P.O. Box 149, Warrenton, VA         22086-0767         York County         P.O. Box 178, Kexandia, VA         22082-0284           Floydrand County         P.O. Box 149, Warrenton, VA         22082-0284         York County         P.O. Box 178, Kexandia, VA         22082-0284           Groupic County         P.O. Box 149, Varimin, S. Sute 102, Rocky Mount, VA         22190-2840	,					
Craig County         P.O. Box 186. New Castle, VA.         24127-186         Tazewell County.         101 E. Main St, She 201, Tazewell, VA.         24661-1071           Dicknson County.         P.O. Box 77, Comberland, VA.         2280         Warren County.         P.O. Box 776, Front Royal, VA.         2280-0038           Dicknson County.         P.O. Box 777, From Periade, VA.         2280-0038         Warren County.         P.O. Box 777, From Royal, VA.         22421           Direkdie County.         P.O. Box 777, From Periade, VA.         22850-0879         Yarren County.         P.O. Box 779, Trom Periade, VA.         22423           Fairfax County.         P.O. Box 719, Trom Strammork, VA.         22850-0879         Yinke County.         P.O. Box 718, Nikes VA.         22423           Foyd County.         P.O. Box 718, Nikes VA.         22860-0819         Yinke County.         P.O. Box 718, Nikes VA.         22421-4391           Foyd County.         P.O. Box 718, Nikes VA.         22461-5131         P.O. Box 718, Nikes VA.         22416-5131           Foyd County.         P.O. Box 718, Nikes VA.         22416-5131         P.O. Box 718, Nikes VA.         22416-5131           Ford Strick County.         P.O. Box 718, Nikes VA.         22416-5131         P.O. Box 718, Nikes VA.         22328-5281           Foyd County.         P.O. Box 718, Nikes VA.         22416-	,					
Culpeger County         P.O. Box 1807, Culpeger, VA.         22830-0038           Cumberland County, P.O. Box 717, Erront Royal, VA.         22830-0038           Dirkdarson Caunty.         P.O. Box 1067, Clintwood, VA.         24210-4844           Dirkdarson Caunty.         P.O. Box 1067, Clintwood, VA.         24210-4844           Dirkdarson Caunty.         P.O. Box 104, Dimwiddie VA.         22850-0879           Prob Box 106, Clintwood, VA.         22850-0879         P.O. Box 178, Mree, VA.         22850-0879           Farlats County         P.O. Box 178, Marenton, VA.         22850-0075         P.O. Box 178, Alexandria VA.         24382           Floyd County         P.O. Box 188, Warnenton, VA.         22035-0075         P.O. Box 178, Pront Royal, VA.         24380           Floyd County         P.O. Box 188, Warnenton, VA.         22085-0075         P.O. Box 178, Alexandria VA.         22410-4381           Floyd County         P.O. Box 188, Romits, Bux 127, Royal, Warnenton, VA.         22860-0130         P.O. Box 430, Pronteswille, VA.         22416-313           Floyd County         P.O. Box 188, Romits, St. But 27, Royal, Warnenton, VA.         22860-0130         22862-0130         22862-0130           Floyd County         P.O. Box 2864, Chonteswille, VA.         22884         22862-0130         22862-0130         22862-01300         22862-01300         22				,		
Cumberland County.         P.O. Box 17. Cumberland, VA.         22410-8484           Dinwidel County.         P.O. Box 167. Clintwood (VA.         22421-8484           Dinwidel County.         P.O. Box 197. Tappahannock, VA.         22560-0879           Esard County.         P.O. Box 197. Tappahannock, VA.         22560-0879           Fairfax VA.         P.O. Box 197. Mission Center Pixey, Rm 261.         Wise County.         P.O. Box 197. Wise VA.         22439           Faudiz County.         P.O. Box 197. Mission St. Box 5. Flordy VA.         22935-0075         Vink County.         P.O. Box 197. Mission VA.         22836-0075           Floyd County.         P.O. Box 197. Mission St. Box 5. Flordy VA.         22935-0075         Vink County.         P.O. Box 197. Mission VA.         22836-0075           Floyd County.         P.O. Box 197. Mission St. Box 15. Flordy VA.         22935-0075         Cliry of County-         P.O. Box 1528. Charotheselite, VA.         22836-0126           Floyd County.         P.O. Box 1528. Charotheselite, VA.         22461-1315         Cliry of Charotheselite, VA.         22461-1317           Glose County.         P.O. Box 562. Winchester, VA.         22366-1137         Cliry of Charotheselite, VA.         22453           Glose County.         P.O. Box 562. Mischester, VA.         22364-3017         Cliry of Frankin.         22465	<b>o</b> ,			,	, , , ,	
Dickenson Courty         PO. Box 1067. Clintwood, VA.         24210         Abiington, VA.         24210         44				,		22030-0036
Dinwiddle County,         P.O. Box 164, Dinwiddle, VA.         22840-0104         Westmoreland CountyPC 0.         22850-0879           Easer County,         P.O. Box 197, Tappahamook, VA.         22850-0879         Wise County.         P.O. Box 149, Waser VA.         24933           Fairfax County**         P.O. Box 149, Warrenton, VA.         20188-0149         City of Alexandria*         P.O. Box 178, Alexandria VA.         22803-0075           Floyd County         P.O. Box 149, Warrenton, VA.         2283-0172         City of Alexandria*         P.O. Box 178, Alexandria VA.         22421-4391           Floyd County         P.O. Box 55, Floyd, VA.         22863-0124         City of Alexandria*         P.O. Box 269, Chaspasek, VA.         22324-2255           Flowana County         P.O. Box 55, Floyd, VA.         22863-0124         City of Charlontswille, VA.         22812-2984           Flowana County         P.O. Box 55, Floyd, VA.         22324-2255         City of Charlontswille, VA.         22832-2252           Glos County         P.O. Box 188, Rin 137, Glosoceter, VA.         22346-2255         City of Charlontswille, VA.         22842-294           Glose Science, T         Science County         P.O. Box 480, Gaordandswille, VA.         22847         City of Charlontswille, VA.         22847           Greene County         P.O. Box 483, Standradswille, VA.         228				washington County		24210 0404
Essex County         P.D. Box 379, Tappahannock, VA.         .22860-0879         Wite County.         .20180-0870         Wite County.         .2215, 418, 54, Rm 101, Wytheville, VA.         .24283           Fairfax County.         P.O. Box 149, Warrenton, VA.         .20186-0149         Yoth County.         .20186-0149         .2215, 418, 54, Rm 101, Wytheville, VA.         .23180           Floyd County.         P.O. Box 149, Warrenton, VA.         .20188-0149         City of Alexandria*         .70. Box 178, Wise, VA.         .22401-4391           Flowanna County.         P.O. Box 124, Paintyra, VA.         .22183-014         .22102-2194         City of Alexandria*         .70. Box 1528, Chesapeake, VA.         .22362           Frederick County.         P.O. Box 552, Winchester, VA.         .22131         City of Chroington.         .70. Box 4528, Chesapeake, VA.         .22382         .22382         City of Chroington.         .70. Box 453, Standardsving, VA.         .24436         City of Covington.         .70. Box 454, Charottestwille, VA.         .224426         City of Covington.         .70. Box 454, Fredericksburg, VA.         .24436           Gocochand County.         P.O. Box 152, Inchester, VA.         .22467         City of Fredericksburg, VA.         .24436           Greene Suille County.         P.O. Box 1547, Halifax, VA.         .22036         City of Fredericksburg, PO. Box 358, Harnaton, VA.         .	,			Westmareland Count		
Fairfax Counfy*         12000 Government Center Pkwy, Rm 261.         Wythe County.         PC association 101, Wytheville, VA.         24382           Fairdax, VA.         22035-007         York County.         PO. Box 149, Warrenton, VA.         22036-007         Vork County.         PO. Box 149, Warrenton, VA.         22080-0100         City of Alexandria.         220313           Floyd County         100 E. Main St, Box 5, Floyd, VA.         220401         City of Alexandria.         2030 Sycamore Ave, Buena Vista, VA.         22401-4313           Frankin County         P.O. Box 124, Palmyra, VA.         22061-017         City of Charlottesville.         VA.         22323-2525           Gloucester County         P.O. Box 526, Chrospaeke, VA.         22306-017         City of Chorial Heights, VA.         22384           Gloucester County         P.O. Box 480, Barnitle, VA.         22364         City of Chorial Heights, VA.         22454           Greensville County.         P.O. Box 480, Barnitle, VA.         22454         City of Florifax         Rm 224, City Hall, 14055 Armstrong SL, Fairfax, VA.         22464           Greensville County.         P.O. Box 480, Barnitle, VA.         22366         City of Flarikin         P.O. Box 480, Flarikin, VA.         22464-0301           Herror County         P.O. Box 481, Hairfax, VA.         22456         City of Flarikin         P.O. Box 48						
Figuriar, VA.         22035-0075         York County.         PO. Box 90, Yorktown, VÁ.         22690-0080           Floyd County.         100 E. Main St, Box 5, Floyd, VA.         2018-0140         City of Alexandria T.         PO. Box 178, Alexandria VA.         22311           Floyd County.         100 E. Main St, Box 5, Floyd, VA.         2019         City of Burstandria T.         PO. Box 178, Alexandria VA.         2421-1331           Finakin County.         PLO, Box 124, Pathrya, VA.         22102-2940         City of Charadresville. PO. Box 284, Chardtesville. VA.         22302-2940           Giles County.         100 N Bin St, Pearisburg, VA.         22134-1625         City of Charadresville. PO. Box 1825, Chrostnesker, VA.         22382           Giles County.         P.O. Box 485, Standardsville, VA.         22434-1625         City of Covington.         PO. Box 490, Darville, VA.         224426           Greene County.         P.O. Box 485, Standardsville, VA.         22453         City of Faintian.         PO. Box 498, Enandrian VA.         220347           Halifax County.         P.O. Box 1847, Halifax, VA.         22364         City of Faintian.         PO. Box 429, Handrian VA.         22040-084           Halifax County.         PO. Box 1847, Halifax, VA.         22368         City of Faintian.         PO. Box 420, Handreskawa, VA.         22464-3301           Henric County	,		22560-0879	,		
Fauquier CountyPO. Box 149, Warrenton, VA	Fairfax County^*		00005 0075	, ,		
Floyd County         100 E. Main St, Box 5, Floyd, VA         2401         497 Cumberland St., Ste 1-A. Bristol, VA         24201-4391           Fluvana County         P.O. Box 124, Palmyra, VA         22983-014         City of Buena Vista. 2039 Sycamora Ave, Buena Vista, VA         24141-6313           Franklin County         P.O. Box 552, Winchester, VA         22604         City of Chaspaekae. P.O. Box 15285, Chesapeake, VA         23205-2825           Giles County         P.O. Box 562, Winchester, VA         22031         20325         City of Chaspaekae. P.O. Box 15285, Chesapeake, VA         23205-2825           Giles County         P.O. Box 480, Darnille, WA         24361         20330         20340         20340         20340         20436         20330         20330         20330         20330         20330         20330         20330         20330         20330         20330         203301         203303         20330<						
Fluýana County         P.O. Box 124, Painlyra, VA         22963-0124         City of Buena Vista.         2038 Sycamore Ave, Buena Vista, VA         24416-3133           Fradrick County         P.O. Box 552, Winchester, VA         22604         City of Charlottesville, P.O. Box 2964, Charlottesville, VA         23029-2964           Gloucester County         A19 Nain St, Rm 137, Gloucester, VA         24134-1625         City of Coharlottesville, P.O. Box 2961, Choiraghenec, VA         23384           Gloucester County         P.O. Box 610, Goochiand, VA         23063         City of Colvingin P.P.O. Box 490, Darwifs B, Colvington, VA         24426           Greene County         P.O. Box 438, Standardsville, VA         23947         City of Fairfax, Rm 224, City Hall, 10455 Armstrong St., Fairfax, VA.         23847           Greene County         P.O. Box 438, Standardsville, VA         23947         City of Fairfax, P.O. Box 644, Fredericksburg, VA         23847           Halifax County         P.O. Box 1847, Halifax, VA         23069         City of Fairfax, P.O. Box 644, Fredericksburg, VA         23847           Hanover County         P.O. Box 1847, Halifax, VA         24365         City of Fairfax, P.O. Box 644, Fredericksburg, VA         22463-3010           Hanover County         P.O. Box 1846, Monterey, VA         23067         City of Hamstonburg, VA         23867-3080           Hanover County         P.O. Box 1846,						
Franklin County.						
Frederick County					-	
Giles County	,					
Gloucester County					• •	
Goochland County.         P.O. Box 60, Goochland, VA.         23063         City of Darville.         P.O. Box 420, Darville.         YA.         24843           Greene County.         P.O. Box 438, Standardsville, VA.         22973         City of Fairlax.         Rn 224, City Hall, 10455 Armstrong St., Fairlax, VA.         22045-3301           Greene County.         P.O. Box 1847, Halifax, VA.         23847         City of Fairlax.         Rn 224, City Hall, 10455 Armstrong St., Fairlax, VA.         22046-3301           Halifax County.         P.O. Box 1847, Halifax, VA.         23847         City of Faraklin.         70. Box 389, Franklin, VA.         22046-3301           Henrico County.         P.O. Box 129, Hanover, VA.         2370775         City of Faraklin.         P.O. Box 1636, Hampton, VA.         23860           Sied O Wight VP. O. Box 107, Sle for Wight, VA.         23187-O283         City of Hampton.         P.O. Box 1604, Hopewell, VA.         24465           Sing George County.         OFD Box 17, King & Queen CH, VA.         23187-O283         City of Manassas Park One Park Center Ct, Manassas Park, VA.         20111           King & Queen County. P.O. Box 17, King & Queen CH, VA.         22485-3865         City of Manassas Park One Park Center Ct, Manassas Park, VA.         20111         City of Manassas Park One Park Center Ct, Manassas Park, VA.         20111           King & Queen County. P.O. Box 17, King & Queen CH,	•	-		, ,	<b>. . . .</b>	
Grayson County.       P.O. Box 126, Independence, VA.       24348       City of Emporia.       P.O. Box 956, Emporia, VA.       23847         Greene County.       1781 Greensville County Circle, Rm 132,       City of Falls Church.       300 Park Ave, #104–E, Falls Church, VA.       22030         Greensville County.       P.O. Box 1847, Halifax, VA.       23847       City of Falls Church.       200 Park Ave, #104–E, Falls Church, VA.       22046-3301         Hanifax County.       P.O. Box 1847, Halifax, VA.       23856       City of Falls Church.       224853       City of Falls Church.       24333         Henrico County".       P.O. Box 1077, Collinsville, VA.       224078-1077       City of Hampton.       P.O. Box 1078, Hontersy, VA.       223669-0636         Henry County.       P.O. Box 1077, Collinsville, VA.       224678-1077       City of Hampton.       P.O. Box 1078, Hontersy, VA.       223860         James City County.       P.O. Box 1078, Iking & Queen CH, VA.       23187-0283       City of Hampton.       P.O. Box 1054, Hopewell, VA.       24465         King & George VA.       Stall Arbover, VA.       22485-3865       City of Hamssase Park One Park Center Ct, Manassas Park, VA.       20108-0125         King & Gueene County.       P.O. Box 178, King & Queen CH, VA.       22485-3865       City of Manissualite P.O. Box 347, Notron, VA.       22473         King & Guee				, 0	<b>.</b>	
Greene County         P.O. Box 438, Standardsville, VA.         22973         City of Fairfax         Rm 224, City Hall, 10455 Armstrong St., Fairfax, VA. 22030           Greensville County         1781 Greensville County Circle, Rm 132,         City of Fairfax         Rm 224, City Hall, 10455 Armstrong St., Fairfax, VA. 22046-3301           Halifax County         P.O. Box 147, Halifax, VA.         23847         City of Franklin.         P.O. Box 639, Franklin, VA.         23847           Hanover County         P.O. Box 129, Hanover, VA.         23069         City of Franklin.         P.O. Box 636, Hampton, VA.         22465-0389           Henric County         P.O. Box 1077, Collinsville, VA.         23273-0775         City of Hampton.         P.O. Box 636, Hampton, VA.         223660-0386           Henric County.         P.O. Box 107, Isle of Wight, VA.         23397-0107         City of Hoewell, P.O. Box 1064, Hopewell, VA.         23660           Isle of Wight County.         P.O. Box 107, Isle of Wight, VA.         23187-0283         City of Manassas P.O. Box 105, Innessas, VA.         20108-0125           King George, VA.         23187-0283         City of Manassas Park Cone Park Center Ct, Manassas Park, VA.         20307           King & Queen County.         P.O. Box 178, King & Queen CH, VA.         23086         City of Marinsville, P.O. Box 481, Monter Ave, Revport News, VA.         23007           Lancaster County.	,					
Greensville County         1781 Greensville County Circle, Rm 132, Emporia, VA         City of Franklin.         90 Park Ave, #104-E, Falls Church, VA         22046-3301           Halifax County         P.O. Box 1827, Halifax, VA         2387         City of Franklin.         P.O. Box 847, Fredericksburg, VA         22841-0389           Hanover County         P.O. Box 129, Hanover, VA         23069         City of Franklin.         P.O. Box 847, Fredericksburg, VA         24463           Henry County         P.O. Box 1077, Collinsville, VA         23079-017         City of Fanklin.         P.O. Box 1636, Hampton, VA         23669-0636           Henry County         P.O. Box 107, Isle of Wight, VA         23187-028         City of Hampton         P.O. Box 164, Hopewell, VA         24650-0858           James City County         P.O. Box 283, Williamsburg, VA         23187-028         City of Manassas         P.O. Box 182, Manassas, VA         2018-0125           King & Queen County         P.O. Box 178, King & Queen CH, VA         22485-3865         City of Manassas Park One Park Center Ct, Manassas Park, VA         20118-0125           King & Queen County         P.O. Box 360, Ionesville, VA         22473         City of Norton         P.O. Box 122, Marinsville, VA         22114-1222           King & Queen County         P.O. Box 178, King & Queen CH, VA         22485-3865         City of Manassas Park One Park Center Ct, M		•		, ,		
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Hanover County.       P.O. Box 129, Hanover, VA.       23069       City of Galax.       P.O. Box 1128, Galax, VA.       24333         Henry County.       P.O. Box 90775, Henrico, VA.       23273-0775       City of Hampton.       P.O. Box 636, Hampton, VA.       23669-0636         Henry County.       P.O. Box 1128, Galax, VA.       23669-0636       City of Hampton.       P.O. Box 636, Hampton, VA.       23669-0636         James City County.       P.O. Box 1128, Galax, VA.       23669-0636       City of Hampton.       P.O. Box 636, Hampton, VA.       23660-0636         James City County.       P.O. Box 1128, Galax, VA.       23660       City of Hampton.       P.O. Box 636, Hampton, VA.       23660-0636         Sile of Wight County.       P.O. Box 283, Williamsburg, VA.       23187-028       City of Inprohumg. P.O. Box 125, Manassas, VA.       20108-0125         King George County.       Not Son 178, King & Queen CH, VA.       23085       City of Manassas Park Cone Park Center CI, Manassas Park, VA.       20108-0125         King William County.       P.O. Box 217, King William, VA.       23067       City of Manassas Park Cone Park Center CI, Manassas Park, VA.       20108-0125         Lancaster County.       8311 Mary Bail Rd., Rm 203, Lancaster, VA.       22030       City of Marinsville.       P.O. Box 312, Norton, VA.       23607         Loudour County.       P.O. Box 86,		•				
Henrico County <sup>*</sup> P.O. Box 90775, Henrico, VA.       23273-0775       City of Hampton.       P.O. Box 636, Hampton, VA.       23669-0636         Henry County.       P.O. Box 1077, Collinsville, VA.       24477       City of Harrisonburg. 409 S Main St., Harrisonburg, VA.       22861-3610         Bisle of Wight County.       P.O. Box 107, Isle of Wight, VA.       23387-0177       City of Hopewell.       P.O. Box 1604, Hopewell, VA.       22860         James City County.       P.O. Box 283, Williamsburg, VA.       23187-028       City of Lexington.       300 E Washington St., Rm 103, Lexington, VA.       24450         King George, VA.       22485-3865       City of Manassas Park One Park Center Ct, Manassas Park, VA.       20108-0125         King George, VA.       22485-3865       City of Manassas Park One Park Center Ct, Manassas Park, VA.       20111         Lancaster County.       P.O. Box 217, King William, VA.       23086       City of Mortolk.       P.O. Box 122, Martinsville, VA.       24114-1222         Lancaster County.       P.O. Box 86, Loniesville, VA.       24263       City of Nortolk.       P.O. Box 36, Jonesville, VA.       23093         Lueneburg County.       P.O. Box 86, Loniesville, VA.       24263       City of Nortolk.       P.O. Box 217, King Williamsburg, VA.       23093         Luenchurg County.       P.O. Box 986, Mathews, VA.       23093 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
Henry County.         PO. Box 1077, Collinsville, VA.         24078-1077         City of Harrisonburg 409 S Main St., Harrisonburg, VA.         22801-33610           Highland County         P.O. Box 148, Monterey, VA.         24465         City of Harrisonburg 409 S Main St., Harrisonburg, VA.         23860           Sile of Wight, VA.         23387-0283         City of Lexington						
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Lancaster County       8311 Mary Ball Rd., Rm 203, Lancaster, VA       22503       City of Norfolk       P.O. 2260, Norfolk, VA       23501-2260         Lee County       P.O. Box 96, Jonesville, VA       24263       City of Norton       P.O. Box 347, Norton, VA       24273         Loudoun County       P.O. Box 8000, Leesburg, VA       20177-9804       City of Petersburg       135 N. Union St, Petersburg, VA       23803         Louisa County       P.O. Box 8, Louisa, VA       23093       City of Potrsmouth       801 Crawford St, Portsmouth, VA       23704-3870         Madison County       P.O. Box 860, Mathews, VA       23199-0886       City of Radford.       619 Second St, Rm 161, Radford, VA       23219         Mathews       P.O. Box 148, Saluda, VA       23149-0148       City of Radford.       900 E. Broad St, Rm 103, Richmond, VA       23219         Middlesex County       P.O. Box 246, Lovingston, VA       23149-0148       City of Salem       P.O. Box 4, Staunton, VA       24113         Montgomery County       P.O. Box 309, New Kent, VA       23149-0148       City of Suffolk       P.O. Box 4, Staunton, VA       24402-0004         New Kent County       P.O. Box 309, New Kent, VA       23149       City of Suffolk       P.O. Box 4, Staunton, VA       23456-9002         Northomberland County P.O. Box 309, Heathsville, VA       223473       <						
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Northumberland County P.O. Box 309, Heathsville, VA						
Nottoway County P.O. Box 5, Nottoway, VA						
Orange County P.O. Box 389, Orange, VA				City of Williamsburg	401 Lafayette Street, Williamsburg, VA	23185