

**2018 Virginia
Schedule 500ADJ**

**Corporation Schedule of
Adjustments**



Name as shown on Virginia return _____ FEIN _____

Use **Schedule 500ADJS** in addition to the Schedule 500ADJ if you are claiming more additions or subtractions than the Schedule 500ADJ allows. Refer to the Form 500 Instructions and supplemental instructions for addition and subtraction codes. Check this box and enclose Schedule 500ADJS with your return

Section A – Additions to Federal Taxable Income

| | | | | |
|----|---|-----|--|-----|
| 1. | Fixed date conformity addition – Depreciation | 1. | | .00 |
| 2. | Fixed date conformity addition – Other | 2. | | .00 |
| 3. | Taxable addition from Schedule 500AB, Line 10..... | 3. | | .00 |
| 4. | Net income tax and other taxes that are based on, measured by, or computed with reference to net income | 4. | | .00 |
| 5. | Interest on state obligations other than Virginia | 5. | | .00 |
| 6. | Other Additions | | | |
| | Code | | | |
| | 6a <input type="text"/> | 6a. | | .00 |
| | 6b <input type="text"/> | 6b. | | .00 |
| | 6c <input type="text"/> | 6c. | | .00 |
| 7. | Total Additions. Add Lines 1-5 and 6a-6c. Enter here and on Form 500, Line 2..... | 7. | | .00 |

Section B – Subtractions from Federal Taxable Income

| | | | | |
|-----|---|-----|-------------|-----|
| 1. | Fixed date conformity subtraction – Depreciation | 1. | | .00 |
| 2. | Fixed date conformity subtraction – Other..... | 2. | | .00 |
| 3. | Income from obligations or securities of the U.S. exempt from state income taxes, but not from federal income taxes..... | 3. | | .00 |
| 4. | Foreign dividend gross-up (IRC § 78) | 4. | | .00 |
| 5. | Refund or credit of income taxes included in federal taxable income | 5. | | .00 |
| 6. | Subpart F income (IRC § 951)..... | 6. | | .00 |
| 7. | Foreign source income subtraction allowed by Va. Code § 58.1-402 C 8..... | 7. | | .00 |
| 8. | Dividends received from corporations in which the recipient owns 50% or more of the voting stock, to the extent remaining in federal taxable income | 8. | | .00 |
| 9. | Other Subtractions | | | |
| | Certification Number | | Code | |
| | 9a <input type="text"/> | 9a. | | .00 |
| | 9b <input type="text"/> | 9b. | | .00 |
| | 9c <input type="text"/> | 9c. | | .00 |
| 10. | Total Subtractions. Add Lines 1-8 and 9a-9c. Enter here and on Form 500, Line 4..... | 10. | | .00 |

Section C – Amended Return

If you are filing an amended return, complete Section C to determine if you will receive an additional refund or if you need to make an additional payment.

| | | | | |
|----|--|----|--|-----|
| 1. | Add amount paid with original return plus additional tax paid after it was filed. (Do not include amount paid from Form 500, Line 20.) | 1. | | .00 |
| 2. | Add Line 1 from above and Line 16 from Form 500 and enter the total here | 2. | | .00 |
| 3. | Overpayment, if any, as shown on original return or as previously adjusted. | 3. | | .00 |
| 4. | Subtract Line 3 from Line 2 | 4. | | .00 |
| 5. | If Line 4 above is less than Line 11 on amended Form 500, subtract Line 4 above from Line 11 on amended Form 500. This is the tax you owe | 5. | | .00 |
| 6. | Refund. If Line 11 on amended Form 500 is less than Line 4 above, subtract Line 11 on amended Form 500 from Line 4 above. This is the tax you overpaid | 6. | | .00 |

EXPLANATION OF CHANGES TO INCOME AND MODIFICATIONS

Enclose an explanation for amending return. Provide the line reference from the Form 500 for which a change is reported and give the reason for each change. Show any computation in detail and enclose any applicable schedules.

Corporation Schedule of
 Adjustments



Name as shown on Virginia return _____ FEIN _____

Section D – Schedule of VK-1 Withholding

If you are claiming withholding on Form 500, Line 15, provide the information below.

List pass-through entity withholding from Virginia Schedules VK-1.

| Pass-Through Entity FEIN | Withholding Amount | Recipient FEIN (Consolidated/Combined Filers Only) |
|----------------------------|--------------------|---|
| | .00 | |
| | .00 | |
| | .00 | |
| | .00 | |
| | .00 | |
| | .00 | |
| | .00 | |
| | .00 | |
| | .00 | |
| | .00 | |
| | .00 | |
| | .00 | |
| | .00 | |
| | .00 | |
| | .00 | |
| | .00 | |
| | .00 | |
| | .00 | |
| | .00 | |
| | .00 | |
| | .00 | |
| Total Withholding ► | .00 | |

Enclose Schedule 500ADJ with your Virginia Corporation Income Tax Return, Form 500.