2018 Form 502 Schedule VK-1

Virginia Pass-Through Entity Owner's Share of Income and 'irginia Modifications and Credits



| | Virginia Modi | | | | | | | |
|-----------------------------------|-----------------------------|---|--------------|---|---------|--------------------|------|--|
| Amended Return | _ | | | , 2018; Ending Date dent Individual Income Tax Ret | | , 20 |) | |
| | | aung in a Oniii | | | | | | |
| | r Information | | | Pass-Through Entit | у (РТЕ | 1 | | |
| Name | FEIN or SSN | | Name | | | FEIN | | |
| Address | I | | Address | | | Taxable Year End D | Date | |
| Address Continued | | | Address C | Continued | | | | |
| City or Town, State, and ZIP Code | | | City or Tov | City or Town, State, and ZIP Code | | | | |
| Additional Owner Informatio | n (see instructions) | | | | | | | |
| a. Date owner acquired interes | est in the PTE (MM/DD/Y | YYY) | | | a. | / | / | |
| | | | | | | | | |
| | | | | | _ | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Distributive or Pro Rata Inco | | | | | - | | | |
| 1. Total taxable income amou | ınts | | | | 1. | | .00 | |
| 2. Total deductions | | | | | 2. | | .00 | |
| 3. Tax-exempt interest incom | e | | | | 3. | | .00 | |
| Allocation and Apportionment | | | | | | | | |
| 4. Income allocated to Virgini | a (owner's share from PT | E's Schedule | 502A, Sect | ion C, Line 2) | 4. | | .00 | |
| 5. Income allocated outside of | of Virginia (owner's share | from PTE's S | chedule 502 | 2A, Section C, Line 3(e)) | 5. | | .00 | |
| 6. Apportionable income (ow | ner's share from PTE's So | chedule 502A | , Section C, | Line 4) | 6. | | .00 | |
| 7. Virginia apportionment perce | entage (from PTE's Schedul | e 502A, Sectio | n B - percen | t from Line 1 or Line 2(g), or 1009 | 6) 7. | | % | |
| Virginia Additions – Owner's | | | | | | | | |
| | | | | | - | | .00 | |
| | | | | | - | | .00 | |
| 10. Net income tax or other tax | x used as a deduction in o | determining ta | xable incon | ne (see instructions) | 10. | | .00 | |
| 11. Interest on municipal or sta | ate obligations other than | from Virginia. | | | 11. | | .00 | |
| 12. Other additions (see Form | | | | | | | | |
| Code | Amount | | ode | Amount | | | | |
| 12a | .00 | 12b. | | | .00 | | | |
| 12c | .00 s 8 11 and 12a 12d) | 12d. | | | .00_ | | .00 | |
| Virginia Subtractions – Owner | , | • | | | 10. | | .00 | |
| 14. Fixed date conformity – de | | | | | 14. | | .00 | |
| 15. Fixed date conformity – ot | ner | | | | 15. | | .00 | |
| 16. Income from obligations of | the United States | | | | 16. | | .00 | |
| 17. Other subtractions (see Fo | orm 502 instructions for su | ubtraction code | es.) | | Ī | | | |
| Certification N | umber (if applicable) | | ode | Amount | | | | |
| 17a. | | | | | .00 | | | |
| 17b. | | | | | .00 | | | |
| 17c. | | | | | .00 | | | |
| 17d. | | | | | .00 | | | |
| 18. Total Subtractions. (add | Lines 14-16 and 17a-17d |) | | | 18. | | .00 | |

Use Schedule SVK-1 if you are claiming more additions or subtractions than the Schedule VK-1 allows. Refer to the

2018 Virginia Schedule VK-1

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Owner FEIN or SSN

PTE FEIN

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| Pag | | | |
|-------------|--|------|--------|
| <u>Virg</u> | inia Tax Credits. See the Schedule CR Instructions (individuals) or Form 500 Instructions (corporations) | | |
| Non | refundable Credits | | |
| | State Income Tax Paid (see Form 502 Instructions) | | .00 |
| 2. | Neighborhood Assistance Act Tax Credit | 2 | .00 |
| 3. | Enterprise Zone Act – General Tax Credit | 3 | .00 |
| | Enterprise Zone Act – Zone Investment Tax Credit | | .00 |
| 5. | RESERVED FOR FUTURE USE | 5. | |
| 6. | Conservation Tillage Equipment Tax Credit | 6 | .00 |
| 7. | Biodiesel and Green Diesel Fuels Tax Credit | 7 | .00 |
| 8. | Precision Fertilizer and Pesticide Application Equipment Tax Credit | 8 | .00 |
| 9. | Recyclable Materials Processing Equipment Tax Credit | 9 | .00 |
| 10. | RESERVED FOR FUTURE USE | 10 | |
| 11a. | Clean-Fuel Vehicle Tax Credit (only carryover credit allowed) | 11a | .00 |
| 11b. | Vehicle Emissions Testing Equipment Tax Credit | 11b | .00 |
| 12. | Major Business Facility Job Tax Credit | 12 | .00 |
| | Clean-Fuel Vehicle Job Creation Tax Credit (only carryover credit allowed) | | .00 |
| 14. | RESERVED FOR FUTURE USE | 14 | |
| 15. | RESERVED FOR FUTURE USE | 15 | > |
| 16. | RESERVED FOR FUTURE USE | 16 | \sim |
| 17. | Worker Retraining Tax Credit | 17 | .00 |
| 18. | Waste Motor Oil Burning Equipment Tax Credit | 18 | .00 |
| 19. | Riparian Forest Buffer Protection for Waterways Tax Credit | 19 | .00 |
| | 20. Virginia Coal Employment and Production Incentive Tax Credit | 00 | |
| 22. | Virginia Coal Employment and Production Incentive Tax Credit available for use by owner (Subtract Line 21 from Line 20) |) 22 | .00 |
| 23. | Historic Rehabilitation Tax Credit | 23 | .00 |
| 24. | Land Preservation Tax Credit | 24 | .00 |
| 25. | Qualified Equity and Subordinated Debt Investments Tax Credit | 25 | .00 |
| 26. | Communities of Opportunity Tax Credit | 26 | .00 |
| 27. | Green Jobs Creation Tax Credit | 27 | .00 |
| 28. | Farm Wineries and Vineyards Tax Credit | 28 | .00 |
| 29. | International Trade Facility Tax Credit | 29 | .00 |
| 30. | Port Volume Increase Tax Credit | 30 | .00 |
| 31. | Barge and Rail Usage Tax Credit | 31 | .00 |
| | Livable Home Tax Credit | | .00 |
| 33. | Research and Development Expenses Tax Credit (Use this line if the taxpayer does not qualify for a refundable credit. |) 33 | .00 |
| | Telework Expenses Tax Credit | | .00 |
| | Education Improvement Scholarships Tax Credit | | |
| 36. | Major Research and Development Expenses Tax Credit | 36 | .00 |
| 37. | Food Crop Donation Tax Credit | 37 | .00 |
| 38. | Total Nonrefundable Credits. (Total Lines 1-19 and 22-37) | 38 | .00 |
| Refu | ndable Credits | | |
| | Agricultural Best Management Practices Tax Credit | | .00 |
| 40. | 100% Coalfield Employment Enhancement Tax Credit from 2018 Form 306B, Line 1(b) | 40 | .00 |
| | Full Credit: Enter amount from 2018 Form 306B, Line 13 | | .00 |
| 41b. | 85% Credit: Enter amount from 2018 Form 306B, Line 15 | 41b | .00 |
| | Total Coalfield Employment Enhancement Tax Credit allowable this year (Add Lines 41a and 41b) | 42 | .00 |
| 43. | 2018 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2021 return. Enter amount from your 2018 Form 306, Line 11 | 43 | .00 |
| 44. | Motion Picture Production Tax Credit | 44. | .00 |
| 45. | Research and Development Expenses Tax Credit | 45. | .00 |
| | | | |

NOTICE: You have received this Schedule VK-1 because the above-named PTE earned income from Virginia sources and has passed through to you a portion of that Virginia source income based on your ownership of the PTE. A copy of this schedule has been filed with the Department. Everyone who receives Virginia source income is subject to taxation by Virginia regardless of state of residency or domicile. You may be required to file a Virginia tax return even though you may be a nonresident individual or a business domiciled outside of Virginia. To determine if you are required to file a Virginia income tax return, consult a tax professional. Information and forms may be obtained at www.tax.virginia.gov, or by calling the Department at (804) 367-8031 (individuals) or (804) 367-8037 (businesses).