

# Instructions For Preparing **PART-YEAR RESIDENT**

## **Form 760PY**

### **Virginia Individual Income Tax**

### **Return For 2013**



**Commonwealth Of Virginia  
Department Of Taxation  
Richmond, Virginia**

# Virginia Tax Online Services

[www.tax.virginia.gov](http://www.tax.virginia.gov)

## Get Your Tax Refund Fast Using e-File

Last year 2.9 million Virginia taxpayers used IRS e-File services to file their state and federal income tax returns. e-File is fast, safe and convenient. Use one of these Electronic Filing (e-File) options offered by participating software companies:

- **Free File** - A free federal and state income tax preparation and electronic filing program available to taxpayers based on income and other eligibility requirements.
- **Free Fillable Forms** - Online versions of the Virginia resident return and schedules that allow you to enter tax information just as you would if you were completing a paper form and then submit the return electronically through e-File.
- **Paid e-File** - Commercial tax preparation and e-File software available online or over-the-counter for personal use and through tax preparers.

Visit [www.tax.virginia.gov](http://www.tax.virginia.gov) to find out more about these options, including links to e-File providers.

## Check Your Refund Status

e-File combined with Direct Deposit is the fastest way to receive your refund. See below for refund turnaround time frames. Visit [www.tax.virginia.gov](http://www.tax.virginia.gov) or call **(804) 367-2486** to check your status.

- If you e-File and request a Direct Bank Deposit, your refund will be issued in about one week.
- If you e-File and request a Debit Card, your refund will be issued in approximately two weeks.
- If you file a paper tax return and request a Direct Bank Deposit, your refund will be issued in approximately six weeks.
- If you file a paper tax return and request a Debit Card, your refund will be issued in approximately seven weeks.
- Please note, if you mail your tax return using Certified Mail, it could take an additional one to three weeks before the Department receives it from the Post Office.

## Make Online Payments

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

## Need Help?

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

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

If you still can't find what you're looking for, try **Live Chat** or send the Department a **Secure Message** to communicate confidentially with a Tax Representative.

# Two Choices for Tax Refunds

## Direct Deposit

- Refund deposited directly into your bank account
- Fastest way to receive your refund
- Safe and Secure

**OR**

## Refund Debit Card

- Convenient way to pay bills and make purchases, including cash back at point-of-sale
- Easy access to your cash – Bank Teller Withdrawal, ATM, or Funds Transfer

## No Paper Checks

If you do not select the direct deposit option on your return, you are authorizing the Department of Taxation to deposit your refund in a prepaid debit card account and issue a Debit Card to you. Virginia Tax Refund Debit Cards are issued through a third-party vendor under contract with the Commonwealth of Virginia.

To set up your Debit Card account, the Department provides the third-party vendor with your social security number, date of birth, name, address and refund amount. The vendor is required to maintain physical, electronic and procedural safeguards that comply with federal regulations to guard your personal information. The Debit Card account is opened at a financial institution for the one-time deposit of your tax refund. Once the funds have been exhausted, the account is closed.

Virginia Tax Refund Debit Cards cannot be used until activated. You will need to create a personal identification number (PIN) as part of the activation process. In the case of married taxpayers filing a joint return, each spouse is provided with a separate Debit Card allowing access to the entire refund amount. However, each Debit Card must be activated separately before that Card can be used.

If you select the Debit Card option, you will receive activation instructions, helpful hints to avoid fees, the fee schedule and terms of use in the Card Mailer. For the latest information and fee schedule, visit our website.

**[www.tax.virginia.gov/debitcard](http://www.tax.virginia.gov/debitcard)**

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## TABLE OF CONTENTS

---

<b>What's New</b> .....	1
<b>Where to Get Forms And Assistance</b> .....	1
Where to Get Forms.....	1
Assistance.....	1
<b>General Information</b> .....	2
Estimated Income Tax Filing .....	2
Civil and Criminal Penalties .....	2
Amended Return Filing .....	2
Deceased Taxpayers.....	2
Recordkeeping.....	2
<b>Filing Requirements</b> .....	3
Filing Threshold.....	3
Residency Status .....	3
Which Form to File .....	4
When to File .....	5
Where to File.....	5
Balance Due Returns .....	5
Debt Collection Act.....	5
<b>Avoid Common Mistakes</b> .....	6
<b>How to Assemble Your Return</b> .....	6
<b>Compute Your Lowest Tax</b> .....	6
<b>Form 760PY Line Instructions</b> .....	6
Name, Address & Social Security Number (SSN).....	6
Filing Status .....	7
Exemptions .....	7
Filing Information.....	7
Deductions .....	9
Payment Options.....	12
Refund Options .....	12
<b>Virginia Schedule of Income</b> .....	12
<b>Virginia Schedule 760PY ADJ</b> .....	13
Fixed Date Conformity Update.....	13
Additions to Federal Adjusted Gross Income.....	14
Subtractions from Federal Adjusted Gross Income.....	14
Deductions from Virginia Adjusted Gross Income.....	17
Computation for Tax Credit for Low-Income Individuals or Virginia Earned Income Credit.....	19
Adjustments and Voluntary Contributions .....	20
Consumer's Use Tax and Contributions.....	20
<b>Qualifying Age Deduction</b> .....	26
Age 65 and Older Income Based Age Deduction Worksheet .....	27
<b>Credit for Tax Paid to Another State</b> (Schedule OSC Instructions) .....	28
<b>Ratio Schedule</b> .....	29
<b>Tax Rate Schedule and Tax Table</b> .....	30
<b>Mailing Addresses and Telephone Numbers</b> .....	39

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## WHAT'S NEW

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**Advancement of Virginia's Fixed Date Conformity with the Internal Revenue Code:** Virginia's date of conformity with the Internal Revenue Code (IRC) was advanced from December 31, 2011, to January 2, 2013, with limited exceptions. Virginia will continue to disallow federal income tax deductions for bonus depreciation allowed for certain assets under IRC §§ 168(k), 168(l), 168(m), 1400L and 1400N; the 5-year carryback of federal net operating loss deductions generated in taxable year 2008 or 2009; and federal income tax deductions for applicable high yield discount obligations under IRC § 163(e)(5)(F).

At the time these instructions went to print, the only required adjustments for "fixed date conformity" were those mentioned above. However, if federal legislation is enacted that results in changes to the IRC for the 2013 taxable year, taxpayers will be required to make adjustments to their Virginia returns that are not described in the instruction booklet. Information about any such adjustments will be posted on the Department's website at [www.tax.virginia.gov](http://www.tax.virginia.gov).

**Virginia Income Tax Treatment of Same-Sex Marriage:** Guidance for same-sex married couples filing Virginia income tax returns is available on the Department's website at [www.tax.virginia.gov](http://www.tax.virginia.gov). See the "What's New" section for individuals.

**Deduction for Prepaid Funeral, Medical, and Dental Insurance Premiums:** Effective for taxable years beginning on and after January 1, 2013, an individual age 66 or older with earned income of at least \$20,000 for the year and federal adjusted gross income of \$30,000 or less for the year is allowed to deduct the amount paid annually for (i) a prepaid funeral insurance policy covering such individual or (ii) medical or dental insurance premiums for any person for whom the individual taxpayer may claim a deduction for such premiums under federal income tax laws.

**Electronic Form 1099-G:** Fill in the bubble on the second page of Form 760PY to authorize the Department to provide your Form 1099-G electronically instead of mailing a paper Form 1099-G. If you make this election, you can obtain your electronic Form 1099-G securely on the Department's website at [www.tax.virginia.gov](http://www.tax.virginia.gov). If you itemize deductions and have an overpayment or refund, the Department must report the overpayment/refund amount on Form 1099-G. The information on Form 1099-G should be used when preparing your federal tax return.

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## WHERE TO GET FORMS AND ASSISTANCE

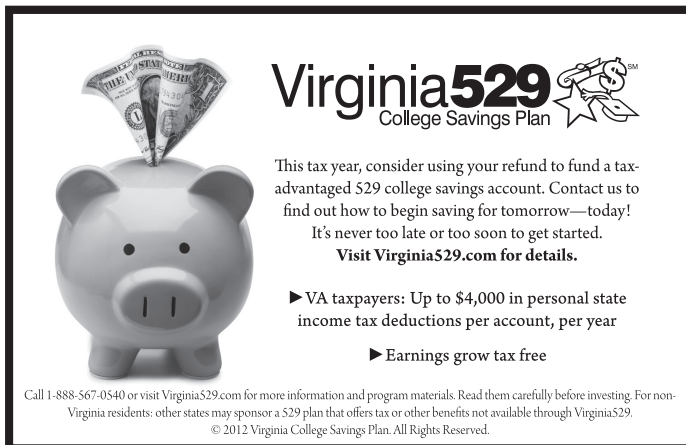
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### Where to Get Forms:

- Download returns and schedules from the Department's website [www.tax.virginia.gov](http://www.tax.virginia.gov).
- Order forms online through the Department's website or call (804) 440-2541.

### Assistance

- Use **Live Chat** or **Secure e-mail** at [www.tax.virginia.gov](http://www.tax.virginia.gov).
- **Call** Customer Services at **(804) 367-8031**. TTY users dial 7-1-1 between 8:30 a.m. and 5:00 p.m.
- Mail requests for information to **Virginia Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115** (Do not mail your return to this address).
- Call or visit your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Check the list beginning on Page 39 for contact information.



**Virginia529**  
College Savings Plan

This tax year, consider using your refund to fund a tax-advantaged 529 college savings account. Contact us to find out how to begin saving for tomorrow—today!  
It's never too late or too soon to get started.  
Visit [Virginia529.com](http://Virginia529.com) for details.

- ▶ VA taxpayers: Up to \$4,000 in personal state income tax deductions per account, per year
- ▶ Earnings grow tax free

Call 1-888-567-0540 or visit [Virginia529.com](http://Virginia529.com) for more information and program materials. Read them carefully before investing. For non-Virginia residents: other states may sponsor a 529 plan that offers tax or other benefits not available through Virginia529.  
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## GENERAL INFORMATION

### ESTIMATED INCOME TAX FILING

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

**To make estimated tax payments, visit [www.tax.virginia.gov](http://www.tax.virginia.gov) or file Form 760ES.**

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

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

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### CIVIL AND CRIMINAL PENALTIES

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

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

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### AMENDED RETURN FILING

#### When to File

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

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

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

#### Form 760PY

To amend Form 760PY, complete a new Form 760PY (for the taxable year you are amending) using the corrected figures, as if

it were the original return. Check the amended box in the Filing Information section of the return. Do not make any adjustments to the amended return to show that you received a refund or paid a balance due as a result of the original return.

#### Additional Required Attachments

If you filed an amended federal return, attach a copy of your federal Form 1040X or other claim form and supporting material to your amended Virginia return to substantiate the amendment. If amending your Virginia return for other reasons, attach a statement to explain why you are amending your return. Show any computations necessary to verify the adjustments you are making. Staple your check or money order to the bottom left corner of your return if you owe a balance due. Also, staple any additional Forms W-2, 1099 or VK-1 to your return if claiming more income tax withheld than what was claimed on your original return.

#### Federal Adjustments

If your federal income tax return was adjusted by the (IRS) during the taxable year and the adjustment was not reported to the Department, an amended Virginia return must be filed with a copy of the federal adjustments attached within one year after the final determination of such federal change, correction or renegotiation. See "When to File" earlier in this section for additional information.

#### Net Operating Losses

Although there is no express statutory provision for a separate Virginia net operating loss available for carryback or carryover, the amount of federal net operating loss is the starting point in computing the amount of deduction to be allowed on the Virginia return. Check the amended return box located on the front of Form 760PY, indicating that this is an amended return. Also, check the box indicating the return is the result of a net operating loss (NOL) carryback. **Be sure to attach a complete copy of your federal amended return, if applicable.**

General instructions for computing the NOL can be obtained from the Laws, Rules & Decisions section on the Department's website at [www.tax.virginia.gov](http://www.tax.virginia.gov). Select the link for Virginia Tax Administrative Code (Regulations) and find 23VAC10-110-80 and 23VAC10-110-81, located under Chapter 110, Individual Income Tax.

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### DECEASED TAXPAYERS

**Single filers:** You must list the filer's name and Social Security Number and fill in the box for Primary Taxpayer Deceased. Include a copy of federal Form 1310 and/or the appropriate court appointment papers.

**Joint filers:** If one filer is deceased, the names and Social Security Numbers of both filers must be listed. Fill in the box to indicate the deceased filer. Use the Primary Taxpayer Deceased box if the filer in the Your name and Social Security Number fields is deceased. Use the Spouse Deceased box if the filer in the Spouse name and Social Security Number fields is deceased.

If completing a return for joint filers with both filers deceased, the names and Social Security Numbers of both filers must be listed. Fill in both deceased boxes. Include a copy of federal Form 1310 and/or the appropriate court appointment papers.

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### RECORD KEEPING

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

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## FILING REQUIREMENTS

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### FILING THRESHOLD

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

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

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

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

For a part-year resident, if your income is only from wages, salaries and interest from a savings or checking account, your VAGI is usually the same as the Adjusted Gross Income shown on your federal return less the wages, salaries and interest earned while a nonresident of Virginia. Once you have computed your VAGI, check the chart below to see if you need to file a Virginia income tax return.

#### YOU DO NOT HAVE TO FILE IF YOU ARE:

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

**Married filing with your spouse**  
on the same return and your  
combined VAGI is less than ..... **\$23,900**

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

**If you are not required to file, but you had Virginia income tax withheld or made estimated payments, you are entitled to a refund of the amount withheld or paid. You must file a return to get a refund.** We periodically review and update the Department’s records to make sure that we have correct return information. Sometimes, we have to contact taxpayers to confirm that they did not need to file for a given year. As a result, even if you do not need to file a return, you may receive an inquiry at a later date to verify your VAGI.

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### RESIDENCY STATUS

#### Residents

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

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

#### Domiciliary Residents

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

#### Actual Residents

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

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

#### Part-Year Residents

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

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

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

**If you are a part-year resident and you do not file the correct form, you will not compute the correct amount of tax. See “WHICH FORM TO FILE” on Page 4.**

#### Nonresidents

**Nonresidents of Virginia with Virginia Adjusted Gross Income at or above the filing threshold must file if any of their income is from Virginia sources.** Income from Virginia sources is income received from labor performed, business done, or property located in Virginia, including gains from sales, exchanges or other dispositions of real estate and intangible personal property having

a situs in Virginia. Virginia source income includes income passed through from a partnership, S Corporation or limited liability company that does business in Virginia. It also includes business income and proceeds from real estate transactions passed through by a Virginia trust. It generally does not include personal savings account interest or dividends from an individual's stock market investments.

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

### Exceptions for Certain Nonresidents

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

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

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

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

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

## WHICH FORM TO FILE

### Residents File Form 760

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

### Part-Year Residents File Form 760PY

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

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

### Nonresidents File Form 763

Generally, nonresidents with income from Virginia sources must file a Virginia return if their income is at or above the filing threshold. Nonresidents who earn salaries and wages in Virginia and pay tax

on those salaries and wages to the District of Columbia, Kentucky, Maryland, Pennsylvania or West Virginia are not required to file if they meet the criteria described in the previous section under "Exceptions for Certain Nonresidents." Residents of states other than those in "Exceptions for Certain Nonresidents" do not qualify for a filing exception.

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

### Members of the Armed Forces

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

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

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

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

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

### Other Frequently Used Virginia Forms

To order, see Page 1.

**Schedule 760PY ADJ** - Required for:

- deductions from Virginia Adjusted Gross Income
- credit for low-income individuals or Virginia Earned Income Credit
- addition to tax, penalty and interest
- contributions and consumer's use tax

**Schedule OSC** Required to claim credit for tax paid to another state.

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

**Schedule of Income** Required for income distribution, to prorate exemptions and report moving information.

**Form 760C** Required to compute the addition to tax for individuals, estates and trusts.

**Form 760F** Required to compute the addition to tax for farmers, fishermen and merchant seamen.

**Form 760IP** Used to make an extension payment.



**Form CU-7** Consumer's Use Tax Return  
**Form 760ES** Used to make Estimated Tax Payments

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## WHEN TO FILE

If your taxable year is January 1, 2013 - December 31, 2013, your individual income tax return must be postmarked no later than **May 1, 2014**, to avoid late filing penalties and interest.

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

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

### Fiscal Year Filers

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

When filing by paper, you should write "FISCAL YEAR FILER" across the top of page 1 of Form 760PY and attach a statement indicating the beginning and ending months of your 12-month fiscal year. If you file after the due date or do not pay the full amount due by the due date, you may have to pay penalties and interest.

### Overseas Rule

If you are living or traveling outside the United States or Puerto Rico (including serving in the military or naval service), you must file your return by **July 1, 2014**. Be sure to check the appropriate box to the left of the name and address section.

**Members of the Military** - Members of the Armed Forces serving in a combat zone receive either the same individual income tax filing and payment extensions as those granted to them by the IRS, plus an additional 15 days, or a 1-year extension, whichever date is later. All extensions also apply to spouses of military personnel. Service families may wish, however, to file their individual income tax returns before the extended deadlines to receive refunds. Service members claiming this extension should write "Combat Zone" across the top of their tax returns and on the envelopes used to mail their returns. Such combat zone personnel should similarly write "Combat Zone" across the top of their correspondence, and on the envelope used to mail the correspondence, when responding to any notices issued by the Department regarding tax collection or examination. More information can be obtained from Tax Bulletin 05-5, available in the Laws, Rules, and Decisions Section of the Department's website at [www.taxpolicy.virginia.gov](http://www.taxpolicy.virginia.gov).

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

### Extension Requests

Virginia law provides an automatic 6-month filing extension for income tax returns. No application for extension is required. The extension is for filing the return, not for payment of the tax; therefore, you must pay at least 90% of your tax by the due date,

May 1 for calendar year filers. To make a payment of tentative tax, use Form 760IP.

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

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

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

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

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## WHERE TO FILE

To file by mail, use the mailing address listed beginning on Page 39 for the city or county where you live or last lived while a resident of Virginia. Returns can be filed directly with the Department.

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## BALANCE DUE RETURNS

*You can pay by check, credit card or online.* Make your check payable to the Treasurer of the city or county in which you reside. **Make sure your social security number is on your check and make a notation that it is your 2013 income tax payment.**

To pay by credit card, call 1-800-272-9829 (1 800 2 PAY TAX), or visit [www.officialpayments.com](http://www.officialpayments.com). **The jurisdiction code for Virginia is 1080.** If you choose this option, fill in the box on Line 32 of Form 760PY, indicating this type of payment. You will be assessed a fee by the company processing the transaction.

Make an online payment from your checking or savings account for balance due returns using Web Payments at [www.tax.virginia.gov](http://www.tax.virginia.gov).

If you have already filed your return with your Local Commissioner of the Revenue and did not indicate you were paying by credit card, call your Local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit card payment. Phone numbers are listed beginning on Page 39.

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## DEBT COLLECTION ACT

Before issuing any refunds, Virginia law requires the Department to check for any outstanding debt with agencies of the Commonwealth of Virginia, Virginia local governments and the Virginia court

system. If any such debt is found, regardless of the type of tax return filed, all or part of your refund may be withheld to help satisfy the debt and the processing of your return will be delayed.

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## AVOID COMMON MISTAKES

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- **Sign your return.**
- Make sure your name, address and social security number(s) are correct.
- Be sure to complete all applicable check boxes.
- Verify all entries and check all math.
- If you itemized deductions, make sure you complete Line 11 through Line 13 on Form 760PY.
- Be sure to include the front and back of all documents.
- Put the correct postage on your envelope. If your return is sent back to you because of insufficient postage, you are liable for the penalties and interest if the postmark on the remailed return is after the due date.
- **File your original return. Do not file a photocopy.**

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## HOW TO ASSEMBLE YOUR RETURN

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If you completed any of the forms or schedules listed below, you must attach copies to your Virginia return. Place these forms behind your Virginia return in the following order and staple them together at the location labeled “**STAPLE**” on the top, center on the front of your Virginia return.

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

### Withholding Forms

Be sure to include W-2, 1099 and VK-1 forms that indicate the same amount of Virginia income tax withheld as the amount you claim on your return. **Staple** these to the center of the left margin on front of your return.

### Payments

**Staple** check to the lower left side of your return. If paying by credit card, please check the box on Line 32 of Form 760PY.

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## COMPUTE YOUR LOWEST TAX (TIP FOR MARRIED TAXPAYERS)

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Since Virginia’s individual income tax is imposed at graduated rates, a couple with income attributable to each spouse may find that by using Filing Status 2 (filing a joint return), their joint income is taxed at a higher rate than their separate taxable incomes would be. Filing Status 4 (married filing a combined return), is designed to adjust for this difference. When using Filing Status 4, tax is computed on each spouse’s separate taxable income and then the

two amounts of tax are added together to arrive at their total tax. As a general rule, when both spouses have income, Filing Status 4 will enable you to obtain the lowest combined tax provided that you assign deductions and dependents to each spouse so that the taxable income in each column on Form 760PY is as close to equal as possible.

If only one spouse has income or if one spouse’s income would be reduced to zero (or less) after claiming personal exemptions and subtractions, use Filing Status 2 instead.

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## FORM 760PY LINE INSTRUCTIONS

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### NAME, ADDRESS & SOCIAL SECURITY NUMBER (SSN)

#### Name

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

#### Deceased Taxpayers:

Single filers: You must list the filer’s name and Social Security Number and fill in the box for Primary Taxpayer Deceased. Include a copy of federal Form 1310 and/or the appropriate court appointment papers.

Joint filers: If one filer is deceased, the names and Social Security Numbers of both filers must be listed. Fill in the box to indicate the deceased filer. Use the Primary Taxpayer Deceased box if the filer in the Your name and Social Security Number fields is deceased. Use the Spouse Deceased box if the filer in the Spouse name and Social Security Number fields is deceased.

If completing a return for joint filers with both filers deceased, the names and Social Security Numbers of both filers must be listed. Fill in both deceased boxes. Include a copy of federal Form 1310 and/or the appropriate court appointment papers.

#### Address

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

#### Social Security Number (SSN)

Be sure your Social Security Number is entered correctly. The Social Security Number entered in the “A: Your Social Security Number” box must be the number of the person whose name is shown first on the return.

**Privacy Act:** In compliance with the Privacy Act of 1974, disclosure of your Social Security Number is mandatory under *Va. Code* § 58.1-209. Your Social Security Number is used both as a means of identifying your income tax return and of verifying the identity of individuals for income tax refund purposes.

#### Dates of Residence

If filing a joint return, enter the dates you and your spouse lived in Virginia during 2013.

#### Locality Code

Enter the 3-digit Locality Code found beginning on Page 39. If you lived in more than one Virginia city or county or if you did not live in Virginia on January 1, 2014, enter the name of the city or county in Virginia in which you last lived. This is not always the same as the city or county of your mailing address.

## Phone Numbers

Enter daytime and evening phone numbers in the space provided.

## Preparer's PTIN, Filing Election and Code

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

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

## FILING STATUS

Check the box beside your filing status.

### Filing Status 1 - Single

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

### Filing Status 2 - Married, Filing Joint Return

You and your spouse may choose to file a joint return if (a) you computed your federal income tax liabilities together on a joint federal return, or (b) neither you nor your spouse was required to file a federal return. You may claim this filing status even if your spouse has no income. When filing a joint return, your spouse's exemption is included in the "You" column. Do not claim your spouse as a dependent.



If both spouses have income, filing a combined return (Filing Status 4) may result in a lower balance due or a greater refund than a joint return (Filing Status 2).

### Filing Status 3 - Married, Filing Separate Return

If you and your spouse filed separate federal returns, you can file separate state tax returns or you can choose to file a combined return (Filing Status 4). Generally, if you filed a joint federal return and only one spouse is a Virginia resident, the Virginia resident must file a separate Virginia return. When you file separate returns in Virginia, you must report your federal adjusted gross income, exemptions and deductions on your Virginia return as if you had filed separate federal returns. Federal rules must be applied to determine the exemptions and itemized deductions allowed when filing separate returns. If one spouse claims itemized deductions, the other spouse must also claim itemized deductions.

**If the number of dependent exemptions or the amount of itemized deductions cannot be accounted for separately, they must be proportionately allocated between each spouse based on each spouse's income (e.g., federal adjusted gross income).**

Also enter your spouse's Social Security Number in the name and address section of the return and enter your spouse's name on the line provided in the Filing Status section.

### Filing Status 4 - Married, Filing Separately on This Combined Return

You can use this filing status if **both** you and your spouse had income, regardless of whether you filed jointly or separately for federal purposes. When both spouses have income, this filing status usually enables a couple to compute a lower tax than filing a joint return (Filing Status 2). If you choose Filing Status 4, you are jointly and severally liable for the amount of tax due and any refunds will be made jointly payable.

Since Virginia's income tax is imposed at graduated rates, a couple with income attributable to each spouse may find that by using Filing Status 2, their joint income is taxed at a higher rate than their separate incomes would be. Filing Status 4 is designed to adjust for this difference. Filing Status 4 allows a couple to compute a combined tax by reporting income for each spouse separately and then allocating dependent exemptions and deductions as mutually agreed. Tax is computed on each spouse's separate taxable income and then the two amounts of tax are added together to determine their total tax.



Use Filing Status 2 instead of Filing Status 4 if only one spouse had income or if one spouse's income would be reduced to zero or less after claiming personal exemptions and subtractions.

**When using Filing Status 4, each spouse must claim his or her own income, personal exemptions and, if allowable, any additional exemption for age or blindness. The number of dependent exemptions may be allocated between spouses as you mutually agree. Each spouse has a separate exemption line.**

## EXEMPTIONS

Enter the number of exemptions you are allowed in the appropriate boxes. If filing a joint return (Filing Status 2), enter the number for both spouses combined in the boxes in Column A. Use the exemption information when completing Line 14.

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

**65 or Over** To qualify for this additional personal exemption, you must have been age 65 or older on or before January 1, 2014.

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

## FILING INFORMATION

Please check all boxes and complete all lines that apply.

- **Amended Return**

Check this box if this is an amended return. For more information, please refer to the "Amended Return" section of these instructions. Also check this box if the reason for amending your return is the result of a net operating loss (NOL). For more information, please refer to the "Net Operating Loss" section of these instructions.

- **Overseas on Due Date**

Check this box if you were living or traveling outside the United States or Puerto Rico (including serving in the military or naval service), on May 1, 2014. File your return by **July 1, 2014**.

- **Dependent on Another's Return**

Check the box if you can be claimed as a dependent on someone else's return. If you check this box and claim the Virginia standard deduction on Line 13, see "Exception: Dependent's Limited Standard Deduction" on Page 10. Your standard deduction may be limited.

- **Qualifying Farmer, Fisherman or Merchant Seaman**

Check this box if you are a self-employed farmer, fisherman or merchant seaman and at least 2/3 of your gross income is from those employments. This information is used to identify farmers, fishermen and merchant seamen subject to special rules for paying estimated tax. See "Addition to Tax For Underpayment of Tax" for details.

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

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

- **Earned Income Tax Credit Claimed on Federal Return**  
If you claimed Earned Income Tax Credit on your 2013 federal return, enter the amount claimed.
- **Combined Social Security for You and Spouse reported as taxable income on Federal Return**  
If you reported taxable Social Security income on your 2013 federal return, enter the combined amount. This is especially important if claiming Age Deduction.

**HOW TO ENTER NUMBERS**

**Use the Correct Column:** Enter numbers in Column A if you are using Filing Status 1, 2 or 3. Enter numbers in Columns A and B only if you are using Filing Status 4. When using Filing Status 4, make sure the information in Column A applies to the name and social security number listed first on the return. Column B is for your spouse.

**Round to Whole Dollars:** To improve accuracy of return preparation and speed the processing of your return, all amount entries on your return must be rounded to the nearest dollar. Amounts of 1 cent to 50 cents are to be rounded down while all amounts 51 cents to 99 cents are to be rounded up.

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

**Date of Birth**

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

**Line 1 - Adjusted Gross Income**

The Virginia Schedule of Income *must* be completed before you make an entry on Line 1. Complete the Virginia Schedule of Income, Part 1, Lines 1 through 9, then enter the total amount of federal adjusted gross income on Line 1 as follows. The instructions for the Virginia Schedule of Income are on Page 12. Attach the completed Virginia Schedule of Income to your return.

**Filing Status 1, 2 or 3**

Enter the amount from Schedule of Income, Part 1, Line 7, Column A1, on Line 1, Column A.

**Filing Status 4**

Enter the amount from Schedule of Income, Part 1, Line 7, Column B1, on Line 1, Column B, and enter the amount from Line 7, Column A1, on Line 1, Column A. When using Filing Status 4, the total of Column A and Column B on Line 1 *must* equal the total federal adjusted gross income on your federal return.

**Line 2 - Additions**

If you reported any additions on Virginia Schedule 760PY ADJ, enter the total amount from Line 3 of Schedule 760PY ADJ.

**Line 4 - Qualifying Age Deduction**

Enter your birth date in the boxes above Line 1 on Page 1. If filing status 2, 3 or 4 enter birth date for both you and spouse.

If filing status 4, enter **your** age deduction on Line 4a, Column A and the deduction for **spouse** on Line 4b, Column B. Otherwise,

claim Your Age Deduction on Line 4a, Column A and Spouse’s on Line 4b, Column A.

If claiming an Age Deduction, see the Age Deduction instructions on Page 26 and complete the Age Deduction Worksheet on Page 27 in order to calculate the Qualifying Age Deduction.

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

Enter Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return and attributable to your period of residence in Virginia.

Do not include Tier 2 Railroad Retirement Benefits and Other Railroad Retirement and Railroad Unemployment Benefits. See instructions for Schedule 760PY ADJ to determine if these benefits can be included as other subtractions.

**Line 6 - State Tax Refund or Overpayment Credit Reported as Income on Federal Return**

Enter the amount of any state income tax refund or overpayment credit reported as income on your federal income tax return and received while a resident of Virginia (claim in the same column as the income was reported on Line 6 on the front of the Virginia return).

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

**Line 7 - Income Attributable to Your Period of Residence Outside Virginia**

Enter the amount from the Virginia Schedule of Income, Part 1, Line 9, Column A3, in Column A. Enter the amount from Part 1, Line 9, Column B3, in Column B.

If you claim this subtraction, you cannot claim a credit for tax paid to another state on the same income.

**Line 8 - Subtractions**

If you reported any subtractions on Virginia Schedule 760PY ADJ, enter the total amount from Line 7 of Schedule 760PY ADJ.

**Line 10 - Virginia Adjusted Gross Income**

Deduct Line 9 from Line 3 and enter the result.

If the amount on Line 10 is less than the amount shown below for your filing status, your Virginia income tax is \$0.00 and you are entitled to a refund of any withholding or estimated tax paid.

To claim a refund in these cases:

- Skip to Line 19 and enter “0.00” as your tax, then
- Complete Lines 20 - 33.

Filing Status	Filing Threshold
1. Single.....	<b>\$11,950</b>
2. Married, filing jointly.....	<b>\$23,900</b>
3. Married, filing separately.....	<b>\$11,950</b>
4. Married, filing combined return*.....	<b>\$23,900</b>

\* When filing a combined return, compare the threshold to the total of Columns A and B, Line 10.

## DEDUCTIONS

**Claiming Deductions When Filing a Combined Return:** If you are filing a combined return (Filing Status 4), you can allocate deductions and dependents between spouses as you choose. As a general rule, you can lower your combined tax by assigning deductions and dependents to each spouse so that the taxable incomes in Columns A and B are as close to equal as possible. The deductions and dependents which can be allocated are on Lines 13, 14 and 15.

### Line 11 - Itemized Deductions

Enter the total itemized deductions claimed on federal Schedule A (or the FDC Worksheet if you have an addition or subtraction due to Fixed Date Conformity) paid while a resident of Virginia.

You must claim the same type of deductions (standard or itemized) on the Virginia return as claimed on your federal return. If a joint federal return was filed and you are filing separate returns in Virginia (Filing Status 3), and claiming itemized deductions, itemized deductions that cannot be accounted for separately must be allocated proportionately between spouses based on each spouse's share of the federal adjusted gross income.

### Virginia Itemized Deductions

If you claimed itemized deductions on your federal income tax return, you must claim itemized deductions on your Virginia income tax return. Your allowable itemized deductions on Form 760PY are expenses claimed on federal Schedule A for which payment was made while you were a Virginia resident. State and local income tax claimed as an itemized deduction on your federal return is not allowed as a Virginia deduction. If you have an addition or subtraction due to Fixed Date Conformity, you must complete the FDC Worksheet to compute your Virginia itemized deductions. Attach a copy of your federal return, including Schedule A.

#### FDC Worksheet

#### Fixed Date Conformity Modification to Itemized Deductions

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

#### Computation of Fixed Date Conformity FAGI

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

#### Modifications to Itemized Deductions Due to FDC

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

6. Medical and dental expenses claimed on federal Schedule A, Line 1 \_\_\_\_\_
7. Enter amount from Line 5 above \_\_\_\_\_
8. Multiply Line 7 above by 10% (.10). If either you or your spouse was born before January 2, 1949, multiply Line 7 by 7.5% (.075) instead \_\_\_\_\_
9. Subtract Line 8 from Line 6. If Line 8 is greater than Line 6, enter -0- \_\_\_\_\_
10. Enter the amount from federal Schedule A, Line 9 \_\_\_\_\_
11. Enter the amount from federal Schedule A, Line 15 \_\_\_\_\_
12. Enter the amount from federal Schedule A, Line 19 \_\_\_\_\_

13. Enter the amount from federal Schedule A, Line 20 \_\_\_\_\_
14. Unreimbursed employee expenses from federal Schedule A, Line 21 \_\_\_\_\_
15. Tax preparation fees from federal Schedule A, Line 22 \_\_\_\_\_
16. Other expenses claimed on federal Schedule A, Line 23 \_\_\_\_\_
17. Add Lines 14 through 16 \_\_\_\_\_
18. Enter amount from Line 5 above \_\_\_\_\_
19. Multiply Line 18 above by 2% (.02). \_\_\_\_\_
20. If Line 19 is greater than Line 17, enter '0'. Otherwise subtract Line 19 from Line 17. \_\_\_\_\_
21. Enter the amount from federal Schedule A, Line 28 \_\_\_\_\_
22. Add Lines 9, 10, 11, 12, 13, 20 and 21. Enter here. \_\_\_\_\_

**Is Line 5 above over \$300,000 if filing jointly or qualifying widow(er), \$275,000 if head of household, \$250,000 if single, or \$150,000 if married and filing a separate return?**

- No** - Your deduction is not limited. Enter the amount of deductions attributable to your period of residence in Virginia on Form 760PY, Line 11.
- Yes** - Your deduction may be limited. Complete the Itemized Deduction Worksheet below.

#### Limited Itemized Deduction Worksheet State and Local Income Tax Modification Part I - Total Federal Itemized Deductions

1. Federal Sch. A, total Lines 4, 9, 15, 19, 20, 27 & 28 or Line 22 of the FDC Worksheet above. \_\_\_\_\_
2. Add the amounts on federal Schedule A, Lines 4 (or FDC Worksheet, Line 9), 14 and 20, plus any gambling losses included on Line 28 \_\_\_\_\_
3. Subtract Line 2 from Line 1. If the result is zero, stop here and go to the instructions for Line 11 \_\_\_\_\_
4. Multiply Line 3 above by 80% (.80). \_\_\_\_\_
5. Enter the total from Form 760PY, Line 1, or the FDC Worksheet, Line 5. \_\_\_\_\_
6. Enter \$300,000 if filing jointly or qualifying widow(er), \$275,000 if head of household, \$250,000 if single, or \$150,000 if married filing a separate return \_\_\_\_\_
7. Subtract Line 6 from Line 5. If the result is zero or less, stop here and go to the instructions for Line 11 \_\_\_\_\_
8. Multiply Line 7 above by 3% (.03). \_\_\_\_\_
9. Enter the smaller of Line 4 or Line 8 \_\_\_\_\_
10. Total itemized deductions. Subtract Line 9 from Line 1; enter result here then continue to Part II \_\_\_\_\_

#### Part II - State and Local Income Tax Modification

11. Enter the amount from Line 9 above \_\_\_\_\_
  12. Enter the amount from Line 3 above \_\_\_\_\_
  13. Divide Line 11 by Line 12. Enter the result to 3 decimal places (e.g., .053) \_\_\_\_\_
- |   | Column 1<br>Total<br>Sch. A | Column 2<br>While VA<br>Resident |
|---|-----------------------------|----------------------------------|
| 14 a. Total taxes. _____                                | _____                       | _____                            |
| b. Non-investment interest. _____                       | _____                       | _____                            |
| c. Charitable contributions. _____                      | _____                       | _____                            |
| d. Job expenses and most other misc. expenses. _____    | _____                       | _____                            |
| e. Other misc. _____                                    | _____                       | _____                            |
| f. Subtotal (add Lines 14a through 14e). _____          | _____                       | _____                            |
| 15. Reduced Amount: Multiply Line 14f by Line 13. _____ | _____                       | _____                            |

- 16. a. Medical and dental expenses . . . \_\_\_\_\_
- b. Investment interest . . . . . \_\_\_\_\_
- c. Gambling, casualty and theft losses . . . . . \_\_\_\_\_
- d. Subtotal (add Lines 16a, through 16c) . . . . . \_\_\_\_\_
- 17. Federal itemized deductions. Subtract Line 15 from the total of Lines 14f and 16d. (The amount in Column 1 may be slightly larger or smaller than your total itemized deductions on federal Schedule A due to rounding on Line 13) \_\_\_\_\_
- 18. Modified Itemized Deductions Paid While a Virginia Resident: Enter amount from Line 17, Column 2, here and on Form 760PY, Line 11 . \_\_\_\_\_
- 19. Itemized Deduction Modification State & Local Taxes Claimed on Schedule A:
  - a. State and local income taxes included on Line 14a, Column 2 . . . . . \_\_\_\_\_
  - b. Multiply Line 19a by Line 13. . . . . \_\_\_\_\_
  - c. Subtract Line 19b from Line 19a. Enter here and on Form 760PY, Line 12. . . . . \_\_\_\_\_

**Line 12 - State and Local Income Tax**

If claiming itemized deductions, enter the amount of state and local income tax allowed on your federal Schedule A that was paid while you were a resident of Virginia. Before making an entry on Line 12, check to see if your total itemized deductions were limited on your federal return. Your deduction may be limited if your federal adjusted gross income is more than \$300,000 if married filing jointly or qualifying widow(er), \$275,000 if head of household, \$250,000 if single, or \$150,000 if married and filing a separate return. The amount of state and local income tax reported on federal Schedule A must be reduced proportionately to reflect any reduction in total itemized deductions. Complete the ITEMIZED DEDUCTIONS WORKSHEET if you are subject to the limitation. **If you did not claim any state and local income tax on federal Schedule A, enter “0.00” on this line.**

**Line 13 - Virginia Deductions**

If claiming itemized deductions, subtract Line 12 from Line 11. **The copy of your federal income tax return attached to Form 760PY must include the Schedule A.** If you are not claiming itemized deductions, enter the amount from Line 5 of the Standard Deductions Worksheet.

If you did not claim itemized deductions on your federal income tax return, you must claim the standard deduction on your Virginia income tax return. Your allowable standard deduction on Form 760PY will be prorated based on the portion of your federal adjusted gross income that was received while a resident of Virginia.

**Standard Deductions Worksheet**

1	Enter the federal adjusted gross income (Total Part 1, Line 9, Columns A1 and B1 from Schedule of Income).		
2	Enter the income attributable to your period of Virginia residence (Total Part 1, Line 9, Columns A2 and B2 from Schedule of Income).		
3	Divide the amount on Line 2 by the amount on Line 1 and report as a percentage, not to exceed 100%. Example: 0.3163 becomes 31.6%.		.
4	If using Filing Status 1, enter \$3,000. If using Filing Status 2 or 4, enter \$6,000. If using Filing Status 3, enter \$3,000.		
5	Multiply Line 3 by Line 4. Enter here and on Line 13, Form 760PY.		

When using Filing Status 4, the standard deduction may be allocated between each spouse as you mutually agree. As a general rule, you can lower your combined tax by assigning deductions (Lines 13 and 15) and dependents (Line 14) to each spouse so that the taxable incomes in Columns A and B are as close to equal as possible.

**Exception: Dependent’s Limited Standard Deduction**

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

Remember to check the box on the front of Form 760PY if you can be claimed as a dependent on another’s return. Your maximum standard deduction is the *lesser* of EARNED INCOME; or

1. \$3,000 if you are single (Filing Status 1)
2. \$6,000 if you are married and file a joint or combined return (Filing Status 2 or 4)
3. \$3,000 if you are filing a separate return from your spouse (Filing Status 3).

**EXAMPLE: (Standard Deduction Limited):**

A person (claimed as a dependent on another’s return) moved to Virginia on June 25, 2013. Before moving to Virginia he had unearned income of \$5,000 in another state. While in Virginia he had interest income from a bank account (unearned income) of \$4,200 and income from a summer job of \$1,200 (earned income). This person’s limited standard deduction to be entered on Line 13 is \$622.80 which should be rounded to \$623.

Using the Standard Deductions Worksheet, the limited standard deduction is computed by multiplying the maximum limited standard deduction on Line 4, which is \$1,200 of earned income, by the percentage on Line 5, which would be 51.9%. Line 4 is \$1,200 because the \$1,200 of earned income is less than the \$3,000 standard deduction for a single taxpayer.

**NOTE:** The return of a taxpayer claiming a child (or other person) as a dependent is not affected if the child is required to claim a limited standard deduction.

**Line 14 - Exemption Amount**

The total exemption amount is the prorated number of exemptions claimed, based on the portion of the year you resided in Virginia. Complete the Prorated Exemption Worksheet in Part 2 of the Virginia Schedule of Income to compute your allowable personal and dependent exemptions. Instructions for the Virginia Schedule of Income begin on Page 12.

**Line 15 - Deductions**

If you reported any deductions on Virginia Schedule 760PY ADJ, enter the total amount from Line 9 of Schedule 760PY ADJ.

**Line 18 - Income Tax**

If Line 17 exceeds the amount listed in the Tax Table included in these instructions, compute the tax from the Tax Rate Schedule for You on Line 18a and Spouse on Line 18b.

**Line 19 - Total Tax**

Add Line 18a and Line 18b, and enter the result.

**Line 20(a) - YOUR Virginia Income Tax Withheld**

Enter the amount of Virginia income tax withheld for the person whose Social Security Number is in the “A: Your Social Security Number” box in the name and address section on Form 760PY. If you are using Filing Status 4, this must be the person whose income is reported in Column A.

## Line 20(b) - SPOUSE'S Virginia Income Tax Withheld

Enter the amount of Virginia income tax withheld for the person whose Social Security Number is in the "B: Spouse's Social Security Number" box in the name and address section on Form 760PY. If you are using Filing Status 4, this must be the person whose income is reported in Column B. If filing a separate return (Filing Status 3), do not enter your spouse's withholding.

## Line 21 - Combined 2013 Estimated Tax Payments

Enter your total 2013 estimated Virginia income tax payments. If using Filing Status 2 or 4, enter the total payments made by you and your spouse, even if the payments were made using separate Form 760ES vouchers. Remember to include any estimated income tax carryover from your 2012 individual income tax return.

## Line 22 - Combined Extension Payments

Enter the total tentative tax paid with Form 760IP, if applicable.

## Line 23 - Credit for Low-Income Individuals or Virginia Earned Income Credit

If your total family income does not exceed the federal poverty guidelines or you claimed the federal Earned Income Tax Credit, you may be eligible to claim this Credit for Low-Income Individuals or the Virginia Earned Income Credit.

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

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

If you are eligible, calculate these credits by completing Schedule 760PY ADJ, Lines 10 - 17. Enter the credit amount from Line 17 of Schedule 760PY ADJ on Line 23 of Form 760PY.

## Line 24 - Credit for Tax Paid to Another State

Generally, Virginia will allow taxpayers filing resident individual income tax returns to claim credit for income tax paid as a nonresident to another state on earned or business income derived from sources outside Virginia or any gain (if included in federal adjusted gross income) on the sale of a capital asset outside Virginia, provided the income is taxed by Virginia as well as the other state.

If you are eligible, calculate the credit by completing Schedule OSC. Enter on Line 24 the credit amount from Schedule OSC, Line 21. Instructions for Schedule OSC are on Page 28.

## Line 25 - Credits from Schedule CR

Complete **Schedule CR** and attach it to your return to claim the following tax credits. For some credits, other Virginia forms are also required. To order Schedule CR, Schedule CR Instructions and these other credit forms, see Page 1.

**If you are only claiming a Political Contributions Credit**, enter the amount of the credit and check the box. You do not need to attach Schedule CR. The Political Contributions Credit is available to individuals who make contributions to candidates for state or local political office. The credit is 50% of the amount of the contribution, subject to a \$25 limit for individuals and a \$50 limit for married taxpayers filing jointly and cannot exceed your tax liability.



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

The following table lists all the credits that can be claimed against individual income tax. For more information, visit [www.tax.virginia.gov](http://www.tax.virginia.gov).

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

## Line 27 - Income Tax You Owe

If Line 19 is larger than Line 26, enter the difference and skip to Line 30.

## Line 28 - Overpayment Amount

If Line 26 is larger than Line 19, enter the difference.

## Line 29 - Credit to Estimated Tax

Enter the amount of net overpayment from Line 28 to be credited to 2014 estimated tax in the respective columns.

## Line 30 - Adjustments and Voluntary Contributions

Enter the total adjustments and voluntary contributions from Schedule 760PY ADJ, Line 24.

If you leave Line 30 blank, the Department will compute the addition to tax, penalty and interest for you and then send you a bill, if applicable. If your income varied during the year, however, you

may be entitled to a lower addition to tax than what the Department would automatically compute. In such cases, you should complete Form 760C to show when the income was received and what the addition to tax should be.

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

### Line 32 - Amount You Owe

If You Owe Tax on Line 27, add Line 27 and Line 31.

—OR—

If Line 28 is an OVERPAYMENT and Line 31 is LARGER THAN Line 28, deduct Line 28 from Line 31.

This is the amount you owe. The amount you owe must be paid in full at the time of filing your return.

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### PAYMENT OPTIONS

Effective July 1, 2013, if your bank does not honor your payment to the Department, the Department may impose a penalty of \$35, as authorized by *Va. Code* § 2.2-614.1. This penalty will be assessed in addition to any other penalties, such as the penalty for late payment of tax.

**Check** - If you file your return locally, make your check payable to the Treasurer or Director of Finance of the city or county in which you reside; otherwise, make your check payable to the Department of Taxation. See the listing of localities beginning on Page 39. Make sure your Social Security Number is on your check and make a notation that it is your 2013 Virginia income tax payment. **Staple your check to the return.**

**Credit Card** - Call 1-800-272-9829 or visit [www.officialpayments.com](http://www.officialpayments.com) to pay by credit card. If you choose this option, check the box on Line 32 indicating this type of payment.

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

If you have already filed your return with your Local Commissioner of the Revenue and did not indicate you were paying by credit card, call your Local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit card payment. Phone numbers are listed beginning on Page 39.

**Online** - Make an online payment from your checking or savings account for balance due returns using Web Payments at [www.tax.virginia.gov](http://www.tax.virginia.gov).

### Line 33 - Amount to Be Refunded to You

If Line 28 is larger than Line 31, deduct Line 31 from Line 28 and enter the amount to be refunded.

You no longer have the option of requesting a paper refund check. Choose from either the Refund Debit Card or Direct Deposit options for receiving your refund by checking the applicable box below Line 33 on Form 760PY. If you do not complete the Direct Deposit section, you authorize the Department to issue you a Refund Debit Card.

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### REFUND OPTIONS

**Direct Deposit - Get your refund faster:** Have your refund deposited directly into your bank account.

Fill in the bank account information and indicate whether the account number is for a checking or savings account.

Due to electronic banking rules, the Department will not allow direct deposits to or through foreign financial institutions. Attempting

to use direct deposit to transfer funds electronically to a financial institution outside the territorial jurisdiction of the United States will significantly delay your refund. Visit [www.tax.virginia.gov](http://www.tax.virginia.gov) for details.

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

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

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

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

**Debit Card:** The Commonwealth of Virginia no longer issues individual income tax refund checks. If you do not choose the direct deposit option for your refund and complete in the applicable information on Form 760PY, you are authorizing the Department of Taxation to issue a debit card to you.

### Electronic Form 1099-G

At the bottom of the return above the signature area, a check box is provided for you to indicate that you agree to receive your statement of refund (Form 1099-G) electronically. An electronic Form 1099-G may be downloaded securely and printed from the Department's website, [www.tax.virginia.gov](http://www.tax.virginia.gov).

### Sign Your Return

Be sure to sign and date your return. If filing jointly, both spouses must sign the return. In so doing, you agree that filing jointly on this return makes you jointly and severally liable for the tax due and any refunds will be paid jointly.

### Tax Preparer Information

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

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## VIRGINIA SCHEDULE OF INCOME

### Part 1 - Income Distribution

**Your return will not be accepted as complete unless Part 1 is completed.** The purpose of the Income Distribution section of the Virginia Schedule of Income is to allocate the items that constitute federal adjusted gross income between Virginia and another state. Column 1, Lines 1 - 9, is an abridged version of federal Form 1040, 1040A or 1040EZ. Use Lines 1 - 3 to report all income. Use Line 5 to report all moving expenses included as adjustments to total income on the federal return. Use Line 6 to report all other adjustments to total income on the federal return. **The sum of Line 7, Columns A1 and B1 must equal the federal adjusted gross income on your federal Form 1040, 1040A or 1040EZ.** Base the allocation on where you were a resident when you received the income or paid the expense. NOTE: If claiming Filing Status 4, complete both the "A" and "B" sections of the schedule. For all other filing statuses, complete only the "A" section. References to Column 1, 2 or 3 mean Column A1, A2 or A3 (or B1, B2 or B3).



## Lines 1-3 - Income

- (1) Enter in Column 1 the total amount of wages as shown on federal Form 1040, 1040A or 1040EZ. In Column 2, enter the portion of wages attributable to your period of residence in Virginia. Enter the balance in Column 3.
- (2) Enter in Column 1 the total amount of interest and dividends as shown on federal Form 1040, 1040A or 1040EZ. In Column 2, enter the portion of interest and dividends attributable to your period of residence in Virginia. Enter the balance in Column 3.
- (3) Enter in Column 1 the net amount of other income as shown on federal Form 1040 or 1040A. This includes, but is not limited to, refunds of state and local income taxes, alimony received, business income, taxable pensions and capital or other gains and losses. In Column 2, enter the portion of other income attributable to your period of residence in Virginia. Enter the balance in Column 3.

## Line 4 - Gross Income

Add Lines 1, 2 and 3 and enter the total here.

## Line 5 - Adjustments: Moving Expenses

Enter in Column 1 the total moving expenses claimed as an adjustment to income on federal Form 1040. If you moved to Virginia, claim the moving expenses in Column A2 and/or B2 as an expense to Virginia income. If you moved outside of Virginia, claim the moving expenses in Column A3 and/or B3. Moving expenses are considered an expense to the income from the state to which you move.

## Line 6 - Other Adjustments to Income

Enter in Column 1 all adjustments to income as shown on federal Form 1040 or 1040A other than the moving expenses included on Schedule of Income, Line 5. This includes, but is not limited to, reimbursed employee business expenses, payments to an IRA and alimony paid. In Column 2, enter the portion of these adjustments that is attributable to your period of residence in Virginia. Enter in Column 3 the balance of these adjustments.

## Line 7 - Adjusted Gross Income

Deduct the total of Line 5 and Line 6 from Line 4 and enter the balance here. The total of Column 1 must equal your federal adjusted gross income on your federal return. If using Filing Status 4, the total of Columns A1 and B1 must equal your federal adjusted gross income on federal Form 1040, 1040A or 1040EZ.

Enter the totals of Columns A1 and B1 on Line 1, Form 760PY (front). If the Schedule of Income and Adjustments is properly completed, the sum of Columns 2 and 3 will equal your federal adjusted gross income as shown in Column 1.

## Line 8 - Net Fixed Date Conformity Modifications

Complete Schedule 760PY ADJ, Lines 2a and 6a, and enter the net amount on Line 8, Column 1 of the Schedule of Income. In Column 2, enter the portion attributable to your period of residence in Virginia. Enter the balance in Column 3.

## Line 9 - Fixed Date Conformity FAGI

Combine Line 7 and Line 8 and enter the result. Enter the total of Line 9, Column 3, on Form 760PY, Line 7.

**Note:** If you are claiming the standard deduction on your return, the total of Line 9, Columns A1 and B1, must be entered on Line 1 of the Standard Deduction Worksheet on Page 10.

## Part 2 - Prorated Exemption Worksheet

The prorated exemptions worksheet is used to reduce your personal and dependent exemptions to an amount which is proportional to

the number of days you resided in Virginia during the taxable year. For example, if you are single, claim no dependents and moved to Virginia on July 1, your prorated Virginia personal exemption is computed as follows:

### Prorated Virginia Personal Exemption

\$930 (One personal exemption)

X .504 (Ratio Schedule factor for July 1 move to Virginia)

\$468.72 (Be sure to round to \$469.00)

Each spouse must compute his or her own prorated personal exemptions based on the number of exemptions claimed in the Exemption Section. Use the separate exemption amounts for "you" and your "spouse" when completing Lines 1- 11 of the Prorated Exemption Worksheet in Part 2 of the Schedule of Income. Enter in the appropriate column on Form 760PY, Line 14. If claiming Filing Status 2, the combined exemption amount for you and spouse should be entered on Form 760PY, Line 14, column A.

### Exception

If 100% of your federal adjusted gross income was earned while you were a Virginia resident, you do not have to prorate your personal exemptions. If you are married, each spouse's personal exemption is prorated separately based on that spouse's period of residence in Virginia. However, if 100% of either spouse's income is from Virginia sources, that spouse's personal exemption does not have to be prorated.

If you moved into and out of Virginia during the year (or vice versa), base the proration on the total number of days that you were a Virginia resident.

When using Filing Status 3, if the number of exemptions *cannot* be accounted for separately, they *must* be proportionately allocated between each spouse based upon each spouse's income.

## Part 3 - Moving Information

If you moved into Virginia during the year, enter your prior state or foreign country of residence. If you are filing a joint return, also enter the prior state or foreign country of residence for your spouse.

If you moved out of Virginia during the year, enter the state or foreign country to which you moved. If you are filing a joint return, also enter the state or foreign country to which your spouse moved.

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## VIRGINIA SCHEDULE 760PY ADJ

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### FIXED DATE CONFORMITY UPDATE FOR 2013

**Advancement of Virginia's Fixed Date Conformity with the Internal Revenue Code:** Virginia's date of conformity with the Internal Revenue Code (IRC) was advanced from December 31, 2011, to January 2, 2013, with limited exceptions. Virginia will continue to disallow federal income tax deductions for bonus depreciation allowed for certain assets under IRC §§ 168(k), 168(l), 168(m), 1400L and 1400N; the 5-year carryback of federal net operating loss deductions generated in taxable year 2008 or 2009; and federal income tax deductions for applicable high yield discount obligations under IRC § 163(e)(5)(F).

At the time these instructions went to print, the only required adjustments for "fixed date conformity" were those mentioned above. However, if federal legislation is enacted that results in changes to the IRC for the 2013 taxable year, taxpayers will be required to make adjustments to their Virginia returns that are not described in the instruction booklet. Information about any such adjustments will be posted on the Department's website at [www.tax.virginia.gov](http://www.tax.virginia.gov).

**ADDITIONS TO  
FEDERAL ADJUSTED GROSS INCOME**

**Line 1 - Interest on Obligations of Other States**

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

**Line 2a - Fixed Date Conformity**

**A. Bonus Depreciation** - For an explanation, please see the section titled, *Fixed Date Conformity Update*. Enter the amount that should be added to Federal Adjusted Gross Income based upon the recomputation of allowable depreciation. ....

**B. Other Changes Not Listed Above** - Add any other amounts not covered above that should be adjusted because of Virginia's conformity to the Internal Revenue Code as it existed on January 2, 2013. Check the Department's website, [www.tax.virginia.gov](http://www.tax.virginia.gov), for other Fixed Date Conformity adjustments that may have passed after these instructions were printed.....

**C. Total of Lines A and B** - Enter the total of Lines A and B here and on Schedule 760PY ADJ, Line 2a. ....

**Mutual Funds**

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

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

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

If you attach the information specified above, enter the exempt portion of income on Line 1 or Line 2, as appropriate.

**Lines 2b - 2c - Other Additions**

On Lines 2b - 2c, enter the 2-digit code listed below, followed by the amount, for any additions to federal adjusted gross income. **If you have more than 2 additions on Lines 2b - 2c of Schedule 760PY ADJ, enter code "00" and the total addition amount on Line 2b and attach an explanation of each addition to your return.**

**CODE**

**10 Interest on Federally Tax-Exempt US Obligations**

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

**11 Accumulation Distribution Income**

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

**12 Lump-Sum Distribution Income**

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

1. Enter the total amount of the distribution subject to federal tax (ordinary income and capital gain).....
2. Enter the total federal minimum distribution allowance, federal death benefit exclusion and federal estate tax exclusion .....
3. Deduct Line 2 from Line 1. Include this amount on Form 760PY, Line 2 .....

**14 Income from Dealer Disposition of Property**

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

**16 Telework Expenses**

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

**99 Other**

Attach an explanation for other additions.

**Line 3 - Total Additions**

Add Lines 1 through 2c and enter the total in the box. Enter this amount on Line 2 of Form 760PY.

**SUBTRACTIONS FROM  
FEDERAL ADJUSTED GROSS INCOME**

**Mutual Funds**

If you received income from a regulated investment company (mutual fund) that invested in obligations both taxable and exempt for Virginia purposes, the entire income earned while you were a

Virginia resident must be considered taxable by Virginia unless you attach a statement provided by the fund that:

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

If you attach the information specified above, enter the exempt portion of income on Schedule 760PY ADJ, Line 4 or Line 6, as appropriate.

### Line 4 - Income From U.S. Obligations

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

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

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

### Line 5 - Disability Income

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

**You** - Enter YOUR disability subtraction on Line 5a, Column A.

**Spouse, Filing Status 4** - Enter SPOUSE'S disability subtraction on Line 5b, Column B.

**Spouse, Filing Status 2** - Enter SPOUSE'S disability subtraction on Line 5b, Column A.

**NOTE:** Eligible taxpayers may claim **EITHER** this disability income subtraction **OR** the age deduction on Form 760PY, Line 4. If you are married filing a joint return, each spouse may claim, if eligible, either an age deduction or disability subtraction. Use the one that benefits you the most.

### Line 6a - Fixed Date Conformity

**A. Bonus Depreciation.** For an explanation, please see the section titled, *Fixed Date Conformity Update*. Enter the amount that should be deducted from Federal Adjusted Gross Income based upon the recomputation of allowable depreciation... \_\_\_\_\_

**B. Other Changes Not Listed Above.** Deduct any other amounts not covered above that should be adjusted because of Virginia's conformity to the Internal Revenue Code as it existed on January 2, 2013. Also, please attach a schedule and explanation of such subtraction. Check the Department's website, [www.tax.virginia.gov](http://www.tax.virginia.gov), for other Fixed Date Conformity adjustments that may be required as a result of federal legislation enacted after these instructions were printed. .... \_\_\_\_\_

**C. Total of Lines A and B.** Enter the total of Lines A and B here and on Schedule 760PY ADJ Line 6a..... \_\_\_\_\_

### Line 6b - 6d - Other Subtractions

Enter the code and subtraction amount on Lines 6b - 6d to the extent included in federal adjusted gross income and received while a Virginia resident. **If you have more than 3 subtractions, enter Code "00" and the total amount of Other Subtractions on Line 6b. Attach to your return a list of each subtraction claimed along with its subtraction code and amount.**

#### CODE

#### **20** Income from Virginia Obligations

Enter the amount of income from Virginia obligations that you included in your federal adjusted gross income and received while you were a resident of Virginia.

#### **21** Federal Work Opportunity Tax Credit Wages

Enter the amount of wages or salaries eligible for the federal work opportunity tax credit not subtracted for federal income tax purposes and received while a resident of Virginia.

#### **22** Tier 2 and Other Railroad Retirement and Railroad Unemployment Benefits

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

If any part of your Tier 1 Railroad Retirement Act benefits paid by the Railroad Retirement Board is properly treated as a fully

taxable pension on your federal income tax return, deduct the amount received while a resident of Virginia on this line. Do not include any amount of Tier 1 Railroad Retirement Board retirement benefits that were included in your gross income as the taxable portion of your social security and railroad retirement benefits on your federal return because that portion should be deducted on Line 5 of the Form 760PY.

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

#### **24 Virginia Lottery Prizes**

Enter the amount of each prize less than \$600 awarded to you by the Virginia Lottery Department to the extent included in federal adjusted gross income and received while a resident of Virginia.

#### **28 Virginia National Guard Income**

Enter, to the extent included in federal adjusted gross income, the wages or salaries received while a resident of Virginia for active and inactive service in the rank of O3 and below in the Virginia National Guard not to exceed the amount of income derived from up to 39 days of such service or \$3,000, whichever amount is less. This subtraction does not apply to members of: 1) the active or reserve components of the Army, Navy, Air Force or Marines; or 2) the National Guard of other states or the District of Columbia.

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

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

#### **31 Retirement Plan Income Previously Taxed by Another State**

Enter the amount of retirement income, received during the taxable year while a resident of Virginia, on which the contributions were taxed in another state, but were deductible from the federal adjusted gross income during the same period. The total amount of this Virginia subtraction cannot exceed the amount of contributions previously taxed by another state. This subtraction applies to retirement income from qualified pension, profit sharing, or stock bonus plans as described by IRC § 401, individual retirement accounts or annuities established under IRC § 408, deferred compensation plans as defined by IRC § 457, or any federal government retirement program as long as you paid tax to another state on contributions to the plan.

#### **34 Virginia College Savings Plan Income Distribution or Refund**

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

#### **37 Unemployment Benefits**

Enter any taxable unemployment compensation benefits received while a Virginia resident reported as income on your federal income tax return (claim in the same column as the income was reported on Line 6 on the front of the Virginia return).

#### **38 Military Basic Pay**

Some taxpayers who qualify as military personnel stationed inside or outside Virginia and who are on extended active duty for more than 90 days can subtract up to \$15,000 of military basic pay received during the taxable year while a Virginia resident. If the military basic pay does not exceed \$15,000, then the entire amount may be subtracted. If the basic military pay is over \$15,000, then the subtraction is reduced by the amount exceeding \$15,000. For every \$1 of income over \$15,000, the maximum subtraction is reduced by \$1. If your basic military pay is \$30,000 or more, you are not entitled to a subtraction. On joint returns, each spouse can qualify for the subtraction. If you claim this subtraction, you cannot claim a Credit for Low-Income Individuals.

#### **39 Federal and State Employee**

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

#### **40 Income Received by Holocaust Victims**

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

#### **41 Tobacco Settlement Fund Income**

If you received income while a Virginia resident from the tobacco "Master Settlement Agreement" you may be eligible to claim a subtraction for the amount received, provided it has not been subtracted for federal tax purposes. The income must have been received by (i) tobacco farmers; (ii) persons holding a tobacco marketing quota, or tobacco farm acreage allotment; or (iii) persons with the right to grow tobacco pursuant to a quota or allotment as a result of (a) the tobacco Master Settlement Agreement, and (b) the National Tobacco Grower Settlement Trust.

#### **42 Gain on the Sale of Land for Open-Space Use**

Provides a subtraction for any gain received, while a Virginia resident, on the sale of land or easement to an organization which dedicates the land for open-space use.

#### **44 Medal of Honor Recipients**

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

#### **46 Military Death Gratuity Payments**

Retroactive to taxable year 2001, survivors of military personnel killed in the line of duty may claim a subtraction for military death gratuity payments made after September 11, 2001, to the extent that the payments were included in federal adjusted gross income and received while a Virginia resident.

#### **49 Certain Death Benefit Payments**

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

#### **51 Gains from Land Preservation**

This is a subtraction for federal gain or federal income recognized by a taxpayer on the application of a land preservation tax while a Virginia resident. To the extent a taxpayer's federal return includes gain or loss recognized on the sale or transfer of a Land Preservation Tax Credit, the taxpayer is required to subtract the gain or add back the loss on the Virginia return.

#### **52 Long-Term Capital Gain**

Income taxed as a long-term capital gain, or any income taxed as investment services partnership income for federal tax purposes is allowed as a subtraction provided the income is attributable to an investment in a "qualified business" as defined in *Va. Code* § 58.1-339.4 or in any other technology business approved by the Secretary of Technology. The business must have its principal facility in Virginia and less than \$3 million in annual revenues for the fiscal year preceding the investment. The investment must be made between the dates of April 1, 2010, and June 30, 2015. Taxpayers claiming the Qualified Equity and Subordinated Debt Credit cannot claim this subtraction relating to investments in the same business. In addition, no investment is "qualified" for this deduction if the business performs research in Virginia on human embryonic stem cells.

#### **53 Historic Rehabilitation**

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

#### **99 Other**

Attach a schedule of explanation for other subtractions.

### **DEDUCTIONS FROM VIRGINIA ADJUSTED GROSS INCOME**

**Lines 8a - 8c Deductions** On Lines 8a - 8c, enter the 3-digit code, listed in the following table, in the boxes on Schedule 760PY ADJ, followed by the amount, for any deductions from Virginia adjusted gross income in the categories listed below paid while or pertaining to your residency in Virginia.

**Other Deductions for Lines 8a - 8c** *If you have more than 3 deductions on Lines 8a-8c of Schedule 760PY ADJ, enter the code "000" and the amount of total deductions in the first box and attach an explanation of each deduction to your return.*

#### **CODE**

#### **101 Child and Dependent Care Expenses**

Enter the child and dependent care expenses paid while you were a Virginia resident on which the federal credit for child and dependent care expenses is based. This is the amount on Federal Form 2441 or Schedule 2 of Form 1040A that is multiplied by the decimal amount - up to \$3,000 for one dependent and \$6,000 for two or more. Do not enter the federal credit amount.

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

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

#### **102 Foster Care Deduction**

Foster parents may claim a deduction of \$1,000 for each child residing in their home while a Virginia resident under permanent foster care, as defined in the *Code of Virginia*, provided that they claim the foster child as a dependent on their federal and Virginia income tax returns. The foster care deduction must be prorated using the ratio schedule on Page 29, based on the period of residence in Virginia.

#### **103 Bone Marrow Screening Fee**

Enter the amount of the fee paid while a Virginia resident for an initial screening to become a possible bone marrow donor, if you were not reimbursed for the fee or did not claim a deduction for the fee on your federal return.

#### **104 Virginia College Savings Plan Prepaid Tuition Contract Payments and Savings Account Contributions**

If you are under age 70 on or before December 31 of the taxable year, enter the lesser of \$4,000 or the amount paid while a Virginia resident during the taxable year for each prepaid tuition contract or a savings trust account entered into with The Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund). If you paid more than \$4,000 per contract or account during the year, you may carry forward any undeducted amounts until the purchase price has been fully deducted. If you are age 70 or older on or before December 31 of the taxable year, you may deduct the entire amount paid during the year.

#### **105 Continuing Teacher Education**

An individual employed as a licensed primary or secondary school teacher may enter a deduction equal to 20% of unreimbursed tuition costs incurred to attend continuing teacher education courses that are required as a condition of employment, provided that these expenses were incurred while a resident and not deducted from federal adjusted gross income.

**106 Long-Term Health Care Premiums**

Enter the amount of premiums paid while a Virginia resident for long-term health care insurance, provided that they were not actually included as a deduction on Schedule A of your federal income tax return. In addition, the premiums may not have been used as the basis of the Virginia Long-Term Care Insurance Credit, although the taxpayer may be able to claim both the Credit and the Virginia deduction in the same year. For example, if an individual purchased a policy on July 1 and made payments on a monthly basis, he would claim a credit in the current taxable year for 6 months of premiums and a credit in the second year for the next 6 months of premiums in order to reach the allowed total of 12 months. In that case, the individual could also claim a deduction in the second year for the 6 months of premiums that were not used as a basis for the credit. See the Schedule CR instructions for more information.

**107 Virginia Public School Construction Grants Program and Fund**

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

**108 Tobacco Quota Buyout**

Allows a deduction from taxable income for payments received in the preceding year in accordance with the Tobacco Quota Buyout Program of the American Jobs Creation Act of 2004 to the extent included in federal adjusted gross income and received while a Virginia resident. For example, on your 2013 Virginia return you may deduct the portion of such payments received in 2012 that is included in your 2012 federal adjusted gross income; while payments received in 2013 may generate a deduction on your 2014 Virginia return. Individuals cannot claim a deduction for a payment that has been, or will be, subtracted by a corporation unless the subtraction is shown on a Schedule VK-1 you received from an S Corporation. If you chose to accept payment in installments, the gain from the installment received in the preceding year may be deducted. If, however, you opted to receive a single payment, 10% of the gain recognized for federal purposes in the year that the payment was received may be deducted in the following year and in each of the nine succeeding taxable years.

**109 Sales Tax Paid on Certain Energy Efficient Equipment or Appliances**

Allows an income tax deduction for 20% of the sales tax paid while a Virginia resident on certain energy efficient equipment or appliances, up to \$500 per year. If filing a joint return you may deduct up to \$1,000.

**110 Organ and Tissue Donor Expenses**

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

**111 Charitable Mileage**

Enter the difference between 18 cents per mile and the charitable mileage deduction per mile allowed on federal Schedule A to the extent that the charitable mileage was driven while a resident of Virginia. If you used actual expenses for the charitable mileage deduction, and those

expenses were less than 18 cents per mile, then you may use the difference between actual expenses and 18 cents per mile.

**112 Bank Franchise Subchapter S Corporation**

Certain shareholders of small businesses may be able to deduct the gain or add the loss of the S Corporation attributable while a Virginia resident. Complete the worksheet below to determine the amount of your adjustment.

- a. If your allocable share of the income or gain of the S Corporation was included in federal adjusted gross income, enter the amount here. .. \$ \_\_\_\_\_
- b. If your allocable share of the losses or deductions of the S Corporation was included in federal adjusted gross income, enter the amount here ..... \$ \_\_\_\_\_
- c. Enter the value of any distributions paid or distributed to you by the S Corporation to the extent that such distributions were excluded from federal adjusted gross income.... \$ \_\_\_\_\_
- d. Add Line b and Line c ..... \$ \_\_\_\_\_
- e. Deduct Line d from Line a. This is your net deduction amount. If this amount is negative, you must enter the amount on Schedule 760PY ADJ, Line 8a and use brackets to indicate a loss. .... \$ \_\_\_\_\_

**113 Income from Dealer Disposition of Property**

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

**114 Prepaid Funeral, Medical, and Dental Insurance Premiums**

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

**199 Other**

Attach an explanation for other deductions.

**Line 9** Filing status 4 filers, enter the total for Column A and Column B in the applicable column of Form 760PY, Line 15. All other filers, enter the total from Column A on Line 15, Column A of Form 760PY.

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

You may be eligible to claim a Credit for Low-Income Individuals if your family Virginia adjusted gross income (family VAGI) is equal or less than the federal poverty guidelines and you meet the Eligibility Requirements. You are eligible for the Virginia Earned Income Credit if you claimed an Earned Income Tax Credit on your federal return. Claim the credit that benefits you the most.

However, you cannot claim both credits. **Please complete the entire section.**

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

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

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

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

After a worksheet below has been filled in for each person on your tax return, complete Schedule 760PY ADJ, Lines 10 - 17.

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

**Guideline Income Worksheet** (photocopy as needed)

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

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

10. Other subtractions from FAGI reported on Schedule 760PY ADJ and not included above..... \$ \_\_\_\_\_
11. Add Lines 5 through 10..... \$ \_\_\_\_\_
12. Guideline Income. Deduct Line 11 from Line 4. Enter here and on Schedule 760PY ADJ for the appropriate person. .... \$ \_\_\_\_\_

**Family VAGI**

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

**Your Information**

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

**Your Spouse's Information**

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

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

**Dependent(s) Information**

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

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

**Line 10 - Enter Total Family Guideline Income**

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

**Line 11 - Enter Total Number of Exemptions Listed Above and on Any Attached Schedule.**

Enter the total number of exemptions listed above and on any attached schedule.

**Determine Eligibility for Credit for Low-Income Individuals**

Using the number on Line 11 as Eligible Exemptions, compare the dollar amount on Line 10 to the Poverty Guideline Table below. If the Line 10 amount is greater than the Guideline amount, you do not qualify for the Credit for Low-Income Individuals. Continue to Line 14. If the Line 10 amount is less than or equal to the Guideline amount for the number of exemptions on Line 10, complete Line 14 through Line 17, Schedule 760PY ADJ.

**Poverty Guideline Table**

Eligible Exemptions	Poverty Guidelines	Eligible Exemptions	Poverty Guidelines
1	\$ 11,490	5	\$ 27,570
2	15,510	6	31,590
3	19,530	7	35,610
4	23,550	8*	39,630

\*For each additional exemption add \$4,020.

**Line 12 - Exemptions**

If you are eligible based on the table above, enter the number of personal exemptions **from Form 760PY**.

### Line 13 - Multiply

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

### Line 14

Enter the amount of Earned Income Tax Credit claimed on your federal return. If you did not claim an Earned Income Tax Credit on your federal return, enter \$0. When a taxpayer using the married filing separately status computes the Virginia Earned Income Tax Credit, the taxpayer must first determine the proportion of the earned income that was used to qualify for the federal Earned Income Tax Credit. That proportion must then be multiplied by the total Virginia Earned Income Tax Credit, which is 20% of the federal Earned Income Tax Credit. The spouses may then claim their proportional share of the credit on their separate returns.

### Line 15

Multiply Line 14 by 20% (.20).

### Line 16

Enter the greater of Line 13 or 15.

### Line 17 - Credit

Compare the amount of tax on Form 760PY, Line 19 to the amount on Schedule 760PY ADJ, Line 16. Enter the lower amount on Line 17. This is your Tax Credit. Also, enter this amount on Form 760PY, Line 23.

These credits are nonrefundable credits. A nonrefundable credit cannot exceed your tax liability. If you claim any credits on Form 760PY, Line 24 or Line 25, in addition to the Tax Credit For Low-Income Individuals or the Virginia Earned Income Tax Credit, the sum of all nonrefundable credit claimed cannot exceed your tax liability on Form 760PY, Line 19.

*Many low-income individuals who work and have earned income under \$51,567 may also qualify for up to \$6,044 in Federal Earned Income Credit when filing their federal tax return! See your federal instructions or call 1-800-829-3676 to order Pub 596.*

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## ADJUSTMENTS AND VOLUNTARY CONTRIBUTIONS

### Addition to Tax for Underpayment of Tax

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

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

- the total tax paid through withholding and timely estimated tax payments is at least 90% (66 2/3% for farmers, fishermen or merchant seamen) of the current year’s tax liability (after nonrefundable credits) or 100% of last year’s tax liability (after nonrefundable credits);

- the sum of the quarterly underpayments for the year is \$150 or less; or
- you meet one of the exceptions computed on Form 760C or Form 760F. Attach Form 760C or 760F showing the computation.

### Line 18 - Addition to Tax

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

### Line 19 - Penalty

The due date for filing a calendar year return is May 1, and the automatic extension provisions apply to returns filed by November 1. Depending on when you file your return, you may be required to compute an extension penalty or a late filing penalty. For more information on due dates and penalty provisions, refer to When to File Your Return section in these instructions.

**Extension penalty:** If you file your return within 6 months after the due date and the amount of tax due with the return is more than 10% of your total tax liability, you must compute an extension penalty on the balance of tax due. The extension penalty is applied at the rate of 2% per month or part of a month, from the due date through the date of filing. The maximum extension penalty is 12% of the tax due. Note: If you do not pay the tax in full when you file your return, a late payment penalty will be assessed at the rate of 6% per month or part of a month from the date the return is filed through the date the tax is paid, up to a maximum of 30%. The late payment penalty is imposed in addition to the extension penalty.

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

### Line 20 - Interest

If you filed a tax due return after the filing date, you are liable for interest on the tax due amount on Form 760PY, Line 27, from the due date to the date filed or postmarked. To obtain the daily interest factor, please call (804)367-8031 or contact your locality.

Enter the amount on Schedule 760PY ADJ, Line 20.

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## CONSUMER’S USE TAX AND CONTRIBUTIONS

### Line 21 - Consumer’s Use Tax

If purchases were made from only out-of-state mail order catalog(s) and totaled \$100 or less for the entire year, you are not required to pay the use tax. If the purchases were from out-of-state mail order catalog(s) and exceed \$100 or the purchases were of any amount from sources other than mail order catalog(s), then you must report these purchases and pay consumer’s use tax on the **TOTAL** amount of *untaxed* purchases from **all** sources delivered or used in Virginia *during the calendar year*.

For purchases prior to July 1, 2013, the statewide tax is 5% of the total price, except for food purchased for home consumption.

For purchases beginning on July 1, 2013, the tax is 5.3% of the total price, except for food purchased for home consumption. In addition to the statewide increase, there is an additional 0.7% increase in localities included in the Northern Virginia and Hampton Roads regions.

The tax rate on food purchased for home consumption is 2.5% (no change).



You may enter the amount of the Consumer's Use Tax you owe on Schedule 760PY ADJ, Line 21 or file **Form CU-7** to pay the Consumer's Use Tax. If you enter your Consumer's Use Tax amount on your Schedule 760PY ADJ, do not file Form CU-7.

**Lines 22(a) through 22(c) - Voluntary Contributions**

**Voluntary Contributions to be made from your refund.** You may voluntarily donate all or part of your tax refund to one or more qualifying organizations listed below. Enter the 2-digit code(s) and amount(s) you are donating in the boxes on Schedule 760PY ADJ, Lines 22(a) through 22(c).

If you are donating to more than 3 qualifying organizations, enter the code "00" in the code box for Line 22(a) and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization.

Additional information for each organization may be found starting on Page 23.

**Code**

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

**Voluntary Contributions to be made from your refund OR tax payment.** You may make a payment to the following organizations even if you owe a tax balance or if you wish to donate more than your expected refund. Enter the code(s) and amount(s) you are donating in the box on Schedule 760PY ADJ, Lines 22(a) through 22(c).

If you are donating to more than 3 qualifying organizations, enter the code "00" in the code box for Lines 22(a) and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization.

Information for each organization may be found starting on Page 23.

**Code**

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

**Lines 23(a) through 23(c) - Public School and Library Foundations**

You may make a payment to the following public school and library foundations even if you owe a tax balance or if you wish to donate more than your expected refund. Enter the 6-digit code(s) from the list and amount(s) you are donating in the box on Schedule 760PY ADJ, Lines 23(a) through 23(c).

If you are donating to more than 3 qualifying foundations, enter the code "999999" in the code box for Lines 23(a) and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each foundation.

**SCHOOL FOUNDATIONS**

Code	Foundation Name
009001	Amherst County Public Schools Education Foundation, Inc.
015001	Augusta County Public School Endowment Fund
019001	The Bedford Area Educational Foundation
023001	Botetourt County Public Schools Education Foundation, Inc.
520001	Bristol Virginia Public Schools Education Foundation
530001	Blues Education Foundation, Inc. (Buena Vista)
027001	Buchanan County Public School Education Foundation
033001	Caroline County Public Schools Education Foundation
036001	Charles City Educational Foundation, Inc.
550002	Chesapeake Public Schools Educational Foundation
550001	W. Randolph Nichols Scholarship Foundation (Chesapeake)
041001	Chesterfield Public Education Foundation
043001	Clarke County Education Foundation, Inc.
590001	Danville Public Schools Education Foundation, Inc.
057001	Essex First Education Foundation
059002	Fairfax County Chamber of Commerce Schools Education Foundation
610001	Falls Church Education Foundation
065001	Fluvanna Education Foundation
620001	Franklin City Educational Foundation, Inc.
069001	Frederick County Educational Foundation
073001	Gloucester County Public Schools Educational Foundation, Inc.
075001	Goochland Educational Foundation
081001	Greensville County Education Foundation
083001	Halifax County Public Schools Education Foundation
650001	Hampton Educational Foundation
085001	Hanover Education Foundation
660001	The Harrisonburg Education Foundation
087001	Henrico Education Foundation, Inc.
670001	Hopewell Public Schools Education Foundation
093001	Education Foundation for Isle of Wight Public Schools, Inc.
101001	King William Public Schools Education Foundation, Inc.

678002 Community Foundation for Rockbridge, Bath and Alleghany (Lexington)

107001 The Loudoun Education Foundation, Inc.

109001 Louisa Education Foundation

680001 The Lynchburg City Schools Education Foundation

113001 Madison County Education Foundation, Inc.

683001 Manassas City Public Schools Education Foundation

685001 Manassas Park Education Foundation

119001 Friends of Middlesex County Public Schools

121001 Montgomery County Educational Foundation

127001 New Kent Educational Foundation

700001 Newport News Educational Foundation

710002 Norfolk Education Foundation

137001 Orange County Education Foundation

139001 Page County Education Foundation

730001 Petersburg Public Education Foundation

143001 Pittsylvania Vocational Education Foundation, Inc.

735001 Poquoson Education Foundation

740001 Portsmouth Schools Foundation

147001 Prince Edward Public School Endowment, Inc.

149001 Prince George Alliance for Education Foundation, Inc.

153001 Prince William County Public Schools Education Foundation

760001 Richmond Public Schools Education Foundation, Inc. (City of Richmond)

770001 Roanoke City Public Schools Education Foundation, Inc.

161001 Roanoke County Public Schools Education Foundation, Inc.

165001 Rockingham Educational Foundation, Inc.

169001 Southwest Virginia Public Education Foundation, Inc.

169002 Scott County Foundation for Excellence in Education

171002 Moore Educational Trust (Shenandoah County)

171001 Shenandoah Education Foundation, Inc.

173001 Smyth County Education Foundation

177001 Spotsylvania Education Foundation

790001 Community Foundation of the Central Blue Ridge (Staunton)

810001 Virginia Beach City Public Schools Education Foundation

187001 Warren County Educational Endowment, Inc.

820001 Waynesboro City Public Schools

193002 Westmoreland County Public Schools Education Foundation

840001 Winchester Education Foundation

195001 Wise County Schools Educational Foundation, Inc.

197001 Wythe County Public Schools Foundation for Excellence, Inc.

199001 York Foundation for Public Education

## LIBRARY FOUNDATIONS

Code	Foundation Name
200101	Alexandria Library Foundation, Inc.
200501	John Randolph Foundation Library Endowment Fund (Appomattox Regional Library System)
200701	Friends of the Arlington County Library
201101	Bedford Public Library System Foundation, Inc.
201901	Bristol Public Library Foundation
202301	Campbell County Public Library Foundation
203101	Charles P. Jones Memorial Library Foundation, Inc.
203301	Friends of the Charlotte County Library
204301	Craig County Public Library
204501	Culpeper Library Foundation
204701	Cumberland County Public Library, Inc.
205101	Eastern Shore Public Library Foundation
205501	Fairfax County Public Library Foundation, Inc.
205701	Friends of Fauquier Library
206101	Franklin County Library
206301	Galax-Carroll Regional Library Foundation, Inc.
206501	Gloucester Library Endowment Foundation
206901	Hampton Public Library Foundation
207101	Handley Regional Library Endowment
207301	Friends of Henrico County Public Library
207501	Friends of the Heritage Public Library
207701	Highland County Library, Inc.
208701	Lancaster Community Library
208901	Friends of the Smoot Library (FOSL)
209101	The Library of Virginia Foundation
209501	Loudoun Library Foundation, Inc.
209502	Friends of Gum Springs Library
209701	Friends of the Lynchburg Public Library
209901	Madison County Library Foundation, Inc.
210101	Mary Riley Styles Public Library Foundation Trust (Falls Church City Library)
210301	Rockingham Library Association
210901	Middlesex County Public Library
211101	Montgomery-Floyd Regional Library Foundation, Inc.
211102	Floyd Endowment
211301	Friends of the Newport News Public Library
211302	Newport News Public Library System Foundation
211501	Norfolk Public Library Foundation
211901	Friends of the Library Blackstone VA
212101	Orange County Library Foundation
212501	Friends of the Pearisburg Public Library
212701	The Petersburg Library Foundation, Inc.
212901	Pittsylvania County Public Library Foundation (PPL)
213301	Portsmouth Public Library Foundation, Inc.
213701	Prince William Public Library System Foundation
213901	Pulaski County Library System Fund

- 214501 Richmond Public Library Foundation (City)
- 214901 Roanoke Public Library Foundation (City)
- 215101 Friends of the Roanoke County Public Library
- 215301 Rockbridge Regional Library Foundation
- 215501 Friends of the Russell County Library
- 215701 Friends of Salem Library
- 215902 Samuels Public Library
- 216101 Shenandoah County Library Foundation
- 216501 Friends of Kenbridge Public Library
- 216502 Friends of Victoria Public Library Inc.
- 216503 Southside Regional Library Foundation, Inc.
- 216701 Staunton Library Foundation, Inc.
- 217302 Virginia Beach Public Library Foundation
- 217303 Friends of the Virginia Beach Public Library
- 217501 Washington County Public Library Foundation
- 217702 Friends of the Library Foundation Committee (Waynesboro)
- 217901 Williamsburg Regional Library Foundation
- 218101 Wythe-Grayson Regional Library Foundation

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## ORGANIZATION INFORMATION

### Code Organization

#### **60 Virginia Nongame & Endangered Wildlife Program**

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

**Department of Game & Inland Fisheries  
Nongame & Endangered Wildlife Program**

P.O. Box 11104  
Richmond, VA 23230-1104  
(804) 367-6913  
[www.dgif.virginia.gov](http://www.dgif.virginia.gov)

#### **61 Democratic Party**

#### **62 Republican Party**

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

#### **63 U.S. Olympic Committee**

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

**U.S. Olympic Committee Development Division  
1 Olympic Plaza  
Colorado Springs, CO 80909-5760  
(800) 775-USOC  
[www.teamusa.org](http://www.teamusa.org)**

#### **64 Virginia Housing Program**

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

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

#### **65 Department for Aging and Rehabilitative Services**

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

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

#### **66 Community Policing Fund**

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

**Department of Criminal Justice Services  
Community Policing Fund  
1100 Bank Street  
Richmond, VA 23219-1924  
(804) 786-2407**

#### **67 Virginia Arts Foundation**

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

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

#### **68 Open Space Recreation and Conservation Fund**

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

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

**71 Chesapeake Bay Restoration Fund**

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

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

**72 Family and Children's Trust Fund**

The Family and Children's Trust Fund contributions support the prevention and treatment of family violence in local communities and through statewide public awareness projects and activities. Family violence includes child abuse and neglect, domestic violence, dating violence, sexual assault, and elder abuse and neglect.

**Family and Children's Trust Fund**  
 801 East Main Street, 15th Floor  
 Richmond, VA 23219  
[familyandchildrens.trustfund@dss.virginia.gov](mailto:familyandchildrens.trustfund@dss.virginia.gov)  
 (804) 726-7604  
[www.fact.state.va.us](http://www.fact.state.va.us)

**73 Virginia's State Forests Fund**

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

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

**74 Virginia's Uninsured Medical Catastrophe Fund**

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

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

**76 Historic Resources Fund**

Supports preservation of historic landmarks and historic preservation projects.

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

**78 Children of America Finding Hope**

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

**Children of America Finding Hope, Inc.**  
 P.O. Box 926  
 Vansant, VA 24656  
 1-877-700-CAFH (2234) or [www.CAFH.net](http://www.CAFH.net)

**81 Home Energy Assistance Fund**

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

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

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

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

**Virginia War Memorial Educational Foundation**

The Memorial honors the nearly 12,000 Virginians who have given the ultimate sacrifice in service to our Nation in World War II, Korea, Vietnam, the Persian Gulf and the Global War on Terrorism, and all military veterans. The Memorial produces award-winning films and videos that are distributed free of charge to all public and private middle and high schools statewide and offers student and teacher seminars. The Memorial also hosts events and ceremonies and is home to military-related exhibits that are free and open to the public daily.

**Virginia War Memorial**  
 621 South Belvidere St., Richmond, VA 23220-6504  
 (804) 786-2060  
[www.vawarmemorial.org](http://www.vawarmemorial.org)

For more info, email: [development@vawarmemorial.org](mailto:development@vawarmemorial.org)

**National D-Day Memorial Foundation**

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

**National D-Day Memorial Foundation**  
 106 East Main Street  
 P. O. Box 77  
 Bedford, VA 24523  
 (800) 351-DDAY \* (540) 586-DDAY

Email: [dday@dday.org](mailto:dday@dday.org) or Visit us at: [www.dday.org](http://www.dday.org)

**84 Virginia Federation of Humane Societies**

Founded in 1959, the Virginia Federation of Humane Societies (VFHS) leads an alliance committed to ending the unnecessary euthanasia of cats and dogs in Virginia shelters. VFHS members include leaders from public & private shelters, rescue groups, veterinarians, animal control officers and citizen advocates. Programs include support for local animal welfare organizations, advocating for humane laws for

all animals, and Spay VA which provides pet owners access to convenient and affordable spay/neuter services. Your contribution to VFHS ensures a brighter future for Virginia's animals and their caregivers.

**Virginia Federation of Humane Societies, Inc.**

P.O. Box 545  
Edinburg, VA 22824  
(540) 984-3147

Write to: [www.info@vfhs.org](http://www.info@vfhs.org)  
[www.vfhs.org](http://www.vfhs.org)

**85 Virginia Tuition Assistance Grant Fund**

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

**State Council of Higher Education for Virginia**

James Monroe Bldg. 10th Floor  
101 N. 14th Street  
Richmond, VA 23219  
(804) 225-2600

**86 Spay and Neuter Fund**

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

**Virginia Federation of Humane Societies, Inc.**

P.O. Box 545  
Edinburg, VA 22824  
(540) 984-3147

[info@vfhs.org](mailto:info@vfhs.org)  
Write to: [www.infor@spayva.org](http://www.infor@spayva.org)  
[www.spayva.org](http://www.spayva.org)

**88 Virginia Cancer Centers**

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

**University of Virginia Cancer Center**

P.O. Box 800773  
Charlottesville, VA 22908-0773  
(434) 924- 8432  
[www.supportuvacancer.org](http://www.supportuvacancer.org)

**Massey Cancer Center**

Virginia Commonwealth University  
P.O. Box 980214  
Richmond, VA 23298-0214  
(804) 828-1450  
[www.massey.vcu.edu/](http://www.massey.vcu.edu/)

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

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

The Center offers, among other things: educational and cultural programs; public policy analysis of contemporary issues relative to the principles of Dr. King, scholarly research and publications; public and private undergraduate and graduate programs interfacing; support of the state's Standards of Quality and of K-12 academic institutions; and community outreach and service activities.

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

816 West Franklin Street, #104  
Harrison House  
P. O. Box 842019

Richmond, VA 23284-2019  
Phone: (804) 938-9884  
[MLKJRCCENTER@gmail.com](mailto:MLKJRCCENTER@gmail.com)

## 92 Virginia Military Family Relief Fund (MFRF)

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

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

## 93 Celebrating Special Children

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

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

## Line 24 - Total Adjustments

Add Lines 18 - 23c and enter here and on Form 760PY, Line 30.

## QUALIFYING AGE DEDUCTION

To compute your income based age deduction, use the Age 65 and Older Income based Age Deduction Worksheet on the following page.

### Are you eligible to claim an age deduction?

For 2013, taxpayers born on or before January 1, 1949, may qualify to claim an age deduction based on birth date, filing status and income. A taxpayer who qualifies to claim an age deduction may **NOT** also claim either of the following:

#### • Disability Subtraction

If you qualify to claim an age deduction, you may not also claim a disability subtraction. For married taxpayers, each spouse, if eligible, may claim either an age deduction or a disability subtraction. You should claim the deduction or subtraction that gives you the greatest tax benefit.

#### • Credit for Low-Income Individuals or Virginia Earned Income Credit

You may not claim both an age deduction and a Credit for Low-Income Individuals or Virginia Earned Income Credit on the same tax return. In addition, for married taxpayers filing separate returns, if one spouse claimed a Credit for Low-Income Individuals or Virginia Earned Income Credit, then neither spouse can claim an age deduction.

If you or your spouse are not claiming a disability subtraction and you, or your spouse, are not claiming a Credit for Low-Income Individuals and your birth date is on or before January 1, 1949, please read the instructions below to determine if you qualify for an age deduction and the amount of the age deduction you may claim for 2013.

#### Taxpayers Age 65 and Older

If you, or your spouse if you are married, were **born on or before January 1, 1949**, you may qualify to claim an age deduction of up to \$12,000 each for 2013.

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

If your birth date is:

#### • On or before January 1, 1939

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

Multiply the age deduction by the ratio amount from the Ratio Schedule on Page 29 when computing the deduction amount. Enter the adjusted amount on Form 760PY, Line 4.

#### • On or between January 2, 1939, and January 1, 1949

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

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

- For Filing Status 1, single taxpayer, the maximum allowable age deduction of \$12,000 is reduced \$1 for every \$1 the taxpayer's AFAGI exceeds \$50,000.
- For all married taxpayers, whether filing jointly or separately, the maximum allowable age deduction of \$12,000 each is reduced \$1 for every \$1 the married taxpayers' joint AFAGI exceeds \$75,000.

To compute your income based age deduction, use the Age 65 and Older Income based Deduction Worksheet on the following page.

#### Notice to ALL Married Taxpayers

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

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

## AGE 65 AND OLDER INCOME BASED DEDUCTION WORKSHEET

**FOR 2013:** Only taxpayers born on or between January 2, 1939, and January 1, 1949, may claim an income based age deduction for 2013. Married taxpayers, regardless of whether filing jointly or separately or whether one or both spouses are claiming an income based age deduction, always enter the combined total of your and your spouse's income.

<p>1. Enter the number of taxpayers born on or between January 2, 1939, and January 1, 1949, who are claiming an <b>income based age deduction</b> for Age 65 and Older.</p> <p>A. Filing Status 1, Single: Enter 1.</p> <p>B. All Married Taxpayers: • If one spouse is eligible to claim an <b>income based age deduction</b>: Enter 1          • If both spouses are eligible to claim an <b>income based age deduction</b>, and both spouses are filing Virginia returns, regardless of whether filing jointly or separately: Enter 2.</p>													
<p>2. Enter your Federal Adjusted Gross Income (FAGI).</p> <p>A. Filing Status 1, Single: Enter your FAGI from your federal return.</p> <p>B. All Married Taxpayers: Enter the <b>combined FAGI for you and your spouse</b> from your federal return(s).</p>													
<p>3. Enter your fixed date conformity (FDC) addition, if applicable.</p> <p>A. Filing Status 1, Single: Enter your FDC addition.</p> <p>B. All Married Taxpayers: Enter the combined FDC addition for you and your spouse.</p>													
<p>4. Add Line 2 and Line 3 and enter the total.</p>													
<p>5. Enter your fixed date conformity (FDC) subtractions, if applicable.</p> <p>A. Filing Status 1, Single: Enter your FDC subtraction.</p> <p>B. All Married Taxpayers: Enter the combined FDC subtraction for you and your spouse.</p>													
<p>6. Deduct Line 5 from Line 4 and enter the difference.</p>													
<p>7. Enter your Social Security and Tier 1 Railroad Benefits.</p> <p>A. Filing Status 1, Single: Enter taxable benefits from your federal return.</p> <p>B. All Married Taxpayers: Enter the combined taxable benefits for you and your spouse from your federal return(s).</p>													
<p>8. Deduct Line 7 from Line 6 and enter the difference. <b>This is your A FAGI.</b></p>													
<p>9. Enter the income limit for your age deduction.</p> <p>A. Filing Status 1, Single: Enter \$50,000.</p> <p>B. All Married Taxpayers: Enter \$75,000.</p>													
<p>10. <b>If Line 8 is less than Line 9, your A FAGI is below the threshold.</b></p> <p>A. Filing Status 1, Single: Enter \$12,000 here and on Line 15 in the appropriate column.</p> <p>B. All Married Taxpayers: Enter \$12,000 for each spouse claiming an income based age deduction here and on Line 15 in the appropriate column.</p>	<p>Spouse</p> <hr/> <p>You</p>												
<p>11. <b>If Line 8 is greater than Line 9, deduct Line 9 from Line 8 and enter the difference.</b></p>													
<p>12. Multiply Line 1 by \$12,000 and enter the result.</p>													
<p>13. <b>If Line 11 is greater than Line 12: YOU DO NOT QUALIFY FOR AN AGE DEDUCTION.</b> If married and you are computing an income based age deduction for both spouses, neither spouse qualifies for an age deduction.</p>													
<p>14. If Line 12 is greater than Line 11, deduct Line 11 from Line 12 and enter the difference.</p>													
<p>15. Single or married taxpayers with only one spouse claiming an income based age deduction: Enter the amount from Line 14 in the appropriate row in Column A. Married taxpayers and both spouses claiming an income based age deduction: Divide Line 14 by 2 and enter on "You" and "Spouse" rows in Column A.</p> <p>Enter the ratio amount from the Ratio Schedule on Page 29 for the date you moved into or out of Virginia in the applicable row in Column B.</p> <p>Multiply Column A by Column B and enter the result in both Column C and on Form 760PY, Line 4.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;"></th> <th style="width: 20%;">A</th> <th style="width: 20%;">B</th> <th style="width: 20%;">C</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Spouse</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">You</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		A	B	C	Spouse				You			
	A	B	C										
Spouse													
You													

## CREDIT FOR TAX PAID TO ANOTHER STATE (Schedule OSC Instructions)

Compute all credits for taxes paid to other states on Schedule OSC and enter the total credit claimed on Line 24 of Form 760PY.

Generally, Virginia will allow taxpayers filing resident individual income tax returns to claim credit for income tax paid as a nonresident to another state on earned or business income derived from sources outside Virginia or any gain (if included in federal adjusted gross income) on the sale of a capital asset outside Virginia, provided the income is taxed by Virginia as well as the other state.

### Special Computation Involving States Bordering Virginia

You qualify for a special computation of the out-of-state tax credit for income tax paid to a state which borders Virginia if:

1. You are required to file an individual income tax return with Virginia and only one other state.
2. The other state for which you are claiming a credit is one of the following states which borders Virginia: Kentucky, Maryland, North Carolina or West Virginia.
3. Your only income from the border state was earned income on wages and salaries (generally wages and salaries from which you received a Form W-2 or Form 1099, etc.) or business income reported on federal Schedule C.
4. Your Virginia taxable income is equal to or more than the taxable income on the tax return filed with the other state.

If you meet all of these qualifications, fill in the border state oval and enter "100.0" in the Income Percentage field.

### Line 1 - Filing Status

Enter the number listed below to identify the filing status claimed on the other state's tax return.

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

### Line 2 - Claiming Credit

Enter the number listed below to identify the person claiming the credit.

- |        |           |                   |
|--------|-----------|-------------------|
| 1. You | 2. Spouse | 3. You and Spouse |
|--------|-----------|-------------------|

### Line 3 - Qualifying Taxable Income

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

- Earned or business income derived from sources outside Virginia, which is subject to tax by Virginia as well as another state;
- Gain from the sale of a principal residence outside Virginia which was included in federal adjusted gross income;
- Gain from the sale of any capital asset not used in a trade or business; and
- Corporation income tax paid to another state (one that does not recognize the federal S Corporation election), by an individual shareholder of an S Corporation. Attach a statement from the S Corporation.

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

If you were taxed as a nonresident of another state while a Virginia resident, enter the amount of qualifying taxable income that is derived from sources in the other state on Line 3. The only exception to this rule involves income on which you were taxed as a nonresident of **Arizona, California, District of Columbia or Oregon.**

If you are a Virginia resident who is a shareholder in an S Corporation that paid income tax to a state which imposes an income tax on the S Corporation and the fiscal year of the S Corporation ended while you were a Virginia resident, enter your share of the income subject to tax, as shown on the corporation income tax return filed with the other state.

Attach a copy of the return(s) from the other state(s).

### Line 4 - Virginia Taxable Income Tax

Enter the Virginia taxable income from Line 17 of Form 760PY.

### Line 5 - Qualifying Tax Owed to the Other State

Enter the amount of tax liability reflected on the return you filed with the other state.

### Line 6 - Identify the State

Enter the 2 character postal abbreviation for the other state.

### Line 7 - Virginia Income Tax

Enter the amount from Form 760PY, Line 18. If you filed a joint return in the other state and you are using Filing Status 4 on your Virginia return, use the total from Columns A and B on Line 19.

### Line 8 - Income Percentage

**Divide Line 3 by Line 4.** Compute the percentage to one decimal place. (For example, .3163 becomes 31.6%). If the result is greater than 100%, enter 100%. If the income from the other state is from Kentucky, Maryland, North Carolina or West Virginia, see "Special Computation Involving States Bordering Virginia" to determine the amount to enter on Line 8.

### Line 9 - Virginia Ratio

Multiply Line 7 by Line 8.

### Line 10 - Total

Enter the lesser of Line 5 or Line 9. Also enter on Form 760PY, Line 24.

Note: The sum of Schedule 760PY ADJ, Line 17 and Schedule OSC, Line 21 cannot exceed your tax liability. Lower the amount of this line if necessary to ensure sum does not exceed your tax liability.

**Attach a complete copy of the state tax return filed in the state for which you claim the credit.** Copies of Forms W-2, W-2G, and 1099-R are not sufficient to verify payment of the tax to the other state.

If claiming more than one credit, continue to Line 11 of Schedule OSC and enter the total of all credits for taxes paid to other states on Line 21 and on Line 24 of Form 760PY.

Note: The sum of all nonrefundable credits claimed cannot exceed your tax liability as shown on Line 19 of Form 760PY. Nonrefundable credits include the Tax Credit for Low-Income Individuals and Credit for Tax Paid to Another State.





# TAX RATE SCHEDULE

**IF YOUR VIRGINIA TAXABLE INCOME IS:**

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

<b>over—</b>	<b>but not over—</b>	<b>your tax is—</b>	<b>of excess over—</b>
<b>\$ 3,000</b>	<b>\$ 5,000</b>	<b>\$ 60 + 3 %</b>	<b>\$ 3,000</b>
<b>\$ 5,000</b>	<b>\$17,000</b>	<b>\$ 120 + 5 %</b>	<b>\$ 5,000</b>
<b>\$17,000</b>		<b>\$ 720 + 5.75 %</b>	<b>\$17,000</b>

**Example**

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

## TAX TABLE

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

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















# TAX TABLE (Cont'd)

taxable income is At Least	But Less Than	Your Tax Is	taxable income is At Least	But Less Than	Your Tax Is	taxable income is At Least	But Less Than	Your Tax Is	taxable income is At Least	But Less Than	Your Tax Is	taxable income is At Least	But Less Than	Your Tax Is
\$ 76,096 –	\$ 76,130	<b>\$ 4,119.00</b>	\$ 78,322 –	\$ 78,357	<b>\$ 4,247.00</b>	\$ 80,548 –	\$ 80,583	<b>\$ 4,375.00</b>	\$ 82,774 –	\$ 82,809	<b>\$ 4,503.00</b>	\$ 85,000 –	\$ 85,035	<b>\$ 4,631.00</b>
76,130 –	76,165	<b>4,121.00</b>	78,357 –	78,391	<b>4,249.00</b>	80,583 –	80,617	<b>4,377.00</b>	82,809 –	82,843	<b>4,505.00</b>	85,035 –	85,070	<b>4,633.00</b>
76,165 –	76,200	<b>4,123.00</b>	78,391 –	78,426	<b>4,251.00</b>	80,617 –	80,652	<b>4,379.00</b>	82,843 –	82,878	<b>4,507.00</b>	85,070 –	85,104	<b>4,635.00</b>
76,200 –	76,235	<b>4,125.00</b>	78,426 –	78,461	<b>4,253.00</b>	80,652 –	80,687	<b>4,381.00</b>	82,878 –	82,913	<b>4,509.00</b>	85,104 –	85,139	<b>4,637.00</b>
76,235 –	76,270	<b>4,127.00</b>	78,461 –	78,496	<b>4,255.00</b>	80,687 –	80,722	<b>4,383.00</b>	82,913 –	82,948	<b>4,511.00</b>	85,139 –	85,174	<b>4,639.00</b>
76,270 –	76,304	<b>4,129.00</b>	78,496 –	78,530	<b>4,257.00</b>	80,722 –	80,757	<b>4,385.00</b>	82,948 –	82,983	<b>4,513.00</b>	85,174 –	85,209	<b>4,641.00</b>
76,304 –	76,339	<b>4,131.00</b>	78,530 –	78,565	<b>4,259.00</b>	80,757 –	80,791	<b>4,387.00</b>	82,983 –	83,017	<b>4,515.00</b>	85,209 –	85,243	<b>4,643.00</b>
76,339 –	76,374	<b>4,133.00</b>	78,565 –	78,600	<b>4,261.00</b>	80,791 –	80,826	<b>4,389.00</b>	83,017 –	83,052	<b>4,517.00</b>	85,243 –	85,278	<b>4,645.00</b>
76,374 –	76,409	<b>4,135.00</b>	78,600 –	78,635	<b>4,263.00</b>	80,826 –	80,861	<b>4,391.00</b>	83,052 –	83,087	<b>4,519.00</b>	85,278 –	85,313	<b>4,647.00</b>
76,409 –	76,443	<b>4,137.00</b>	78,635 –	78,670	<b>4,265.00</b>	80,861 –	80,896	<b>4,393.00</b>	83,087 –	83,122	<b>4,521.00</b>	85,313 –	85,348	<b>4,649.00</b>
76,443 –	76,478	<b>4,139.00</b>	78,670 –	78,704	<b>4,267.00</b>	80,896 –	80,930	<b>4,395.00</b>	83,122 –	83,157	<b>4,523.00</b>	85,348 –	85,383	<b>4,651.00</b>
76,478 –	76,513	<b>4,141.00</b>	78,704 –	78,739	<b>4,269.00</b>	80,930 –	80,965	<b>4,397.00</b>	83,157 –	83,191	<b>4,525.00</b>	85,383 –	85,417	<b>4,653.00</b>
76,513 –	76,548	<b>4,143.00</b>	78,739 –	78,774	<b>4,271.00</b>	80,965 –	81,000	<b>4,399.00</b>	83,191 –	83,226	<b>4,527.00</b>	85,417 –	85,452	<b>4,655.00</b>
76,548 –	76,583	<b>4,145.00</b>	78,774 –	78,809	<b>4,273.00</b>	81,000 –	81,035	<b>4,401.00</b>	83,226 –	83,261	<b>4,529.00</b>	85,452 –	85,487	<b>4,657.00</b>
76,583 –	76,617	<b>4,147.00</b>	78,809 –	78,843	<b>4,275.00</b>	81,035 –	81,070	<b>4,403.00</b>	83,261 –	83,296	<b>4,531.00</b>	85,487 –	85,522	<b>4,659.00</b>
76,617 –	76,652	<b>4,149.00</b>	78,843 –	78,878	<b>4,277.00</b>	81,070 –	81,104	<b>4,405.00</b>	83,296 –	83,330	<b>4,533.00</b>	85,522 –	85,557	<b>4,661.00</b>
76,652 –	76,687	<b>4,151.00</b>	78,878 –	78,913	<b>4,279.00</b>	81,104 –	81,139	<b>4,407.00</b>	83,330 –	83,365	<b>4,535.00</b>	85,557 –	85,591	<b>4,663.00</b>
76,687 –	76,722	<b>4,153.00</b>	78,913 –	78,948	<b>4,281.00</b>	81,139 –	81,174	<b>4,409.00</b>	83,365 –	83,400	<b>4,537.00</b>	85,591 –	85,626	<b>4,665.00</b>
76,722 –	76,757	<b>4,155.00</b>	78,948 –	78,983	<b>4,283.00</b>	81,174 –	81,209	<b>4,411.00</b>	83,400 –	83,435	<b>4,539.00</b>	85,626 –	85,661	<b>4,667.00</b>
76,757 –	76,791	<b>4,157.00</b>	78,983 –	79,017	<b>4,285.00</b>	81,209 –	81,243	<b>4,413.00</b>	83,435 –	83,470	<b>4,541.00</b>	85,661 –	85,696	<b>4,669.00</b>
76,791 –	76,826	<b>4,159.00</b>	79,017 –	79,052	<b>4,287.00</b>	81,243 –	81,278	<b>4,415.00</b>	83,470 –	83,504	<b>4,543.00</b>	85,696 –	85,730	<b>4,671.00</b>
76,826 –	76,861	<b>4,161.00</b>	79,052 –	79,087	<b>4,289.00</b>	81,278 –	81,313	<b>4,417.00</b>	83,504 –	83,539	<b>4,545.00</b>	85,730 –	85,765	<b>4,673.00</b>
76,861 –	76,896	<b>4,163.00</b>	79,087 –	79,122	<b>4,291.00</b>	81,313 –	81,348	<b>4,419.00</b>	83,539 –	83,574	<b>4,547.00</b>	85,765 –	85,800	<b>4,675.00</b>
76,896 –	76,930	<b>4,165.00</b>	79,122 –	79,157	<b>4,293.00</b>	81,348 –	81,383	<b>4,421.00</b>	83,574 –	83,609	<b>4,549.00</b>	85,800 –	85,835	<b>4,677.00</b>
76,930 –	76,965	<b>4,167.00</b>	79,157 –	79,191	<b>4,295.00</b>	81,383 –	81,417	<b>4,423.00</b>	83,609 –	83,643	<b>4,551.00</b>	85,835 –	85,870	<b>4,679.00</b>
76,965 –	77,000	<b>4,169.00</b>	79,191 –	79,226	<b>4,297.00</b>	81,417 –	81,452	<b>4,425.00</b>	83,643 –	83,678	<b>4,553.00</b>	85,870 –	85,904	<b>4,681.00</b>
77,000 –	77,035	<b>4,171.00</b>	79,226 –	79,261	<b>4,299.00</b>	81,452 –	81,487	<b>4,427.00</b>	83,678 –	83,713	<b>4,555.00</b>	85,904 –	85,939	<b>4,683.00</b>
77,035 –	77,070	<b>4,173.00</b>	79,261 –	79,296	<b>4,301.00</b>	81,487 –	81,522	<b>4,429.00</b>	83,713 –	83,748	<b>4,557.00</b>	85,939 –	85,974	<b>4,685.00</b>
77,070 –	77,104	<b>4,175.00</b>	79,296 –	79,330	<b>4,303.00</b>	81,522 –	81,557	<b>4,431.00</b>	83,748 –	83,783	<b>4,559.00</b>	85,974 –	86,009	<b>4,687.00</b>
77,104 –	77,139	<b>4,177.00</b>	79,330 –	79,365	<b>4,305.00</b>	81,557 –	81,591	<b>4,433.00</b>	83,783 –	83,817	<b>4,561.00</b>	86,009 –	86,043	<b>4,689.00</b>
77,139 –	77,174	<b>4,179.00</b>	79,365 –	79,400	<b>4,307.00</b>	81,591 –	81,626	<b>4,435.00</b>	83,817 –	83,852	<b>4,563.00</b>	86,043 –	86,078	<b>4,691.00</b>
77,174 –	77,209	<b>4,181.00</b>	79,400 –	79,435	<b>4,309.00</b>	81,626 –	81,661	<b>4,437.00</b>	83,852 –	83,887	<b>4,565.00</b>	86,078 –	86,113	<b>4,693.00</b>
77,209 –	77,243	<b>4,183.00</b>	79,435 –	79,470	<b>4,311.00</b>	81,661 –	81,696	<b>4,439.00</b>	83,887 –	83,922	<b>4,567.00</b>	86,113 –	86,148	<b>4,695.00</b>
77,243 –	77,278	<b>4,185.00</b>	79,470 –	79,504	<b>4,313.00</b>	81,696 –	81,730	<b>4,441.00</b>	83,922 –	83,957	<b>4,569.00</b>	86,148 –	86,183	<b>4,697.00</b>
77,278 –	77,313	<b>4,187.00</b>	79,504 –	79,539	<b>4,315.00</b>	81,730 –	81,765	<b>4,443.00</b>	83,957 –	83,991	<b>4,571.00</b>	86,183 –	86,217	<b>4,699.00</b>
77,313 –	77,348	<b>4,189.00</b>	79,539 –	79,574	<b>4,317.00</b>	81,765 –	81,800	<b>4,445.00</b>	83,991 –	84,026	<b>4,573.00</b>	86,217 –	86,252	<b>4,701.00</b>
77,348 –	77,383	<b>4,191.00</b>	79,574 –	79,609	<b>4,319.00</b>	81,800 –	81,835	<b>4,447.00</b>	84,026 –	84,061	<b>4,575.00</b>	86,252 –	86,287	<b>4,703.00</b>
77,383 –	77,417	<b>4,193.00</b>	79,609 –	79,643	<b>4,321.00</b>	81,835 –	81,870	<b>4,449.00</b>	84,061 –	84,096	<b>4,577.00</b>	86,287 –	86,322	<b>4,705.00</b>
77,417 –	77,452	<b>4,195.00</b>	79,643 –	79,678	<b>4,323.00</b>	81,870 –	81,904	<b>4,451.00</b>	84,096 –	84,130	<b>4,579.00</b>	86,322 –	86,357	<b>4,707.00</b>
77,452 –	77,487	<b>4,197.00</b>	79,678 –	79,713	<b>4,325.00</b>	81,904 –	81,939	<b>4,453.00</b>	84,130 –	84,165	<b>4,581.00</b>	86,357 –	86,391	<b>4,709.00</b>
77,487 –	77,522	<b>4,199.00</b>	79,713 –	79,748	<b>4,327.00</b>	81,939 –	81,974	<b>4,455.00</b>	84,165 –	84,200	<b>4,583.00</b>	86,391 –	86,426	<b>4,711.00</b>
77,522 –	77,557	<b>4,201.00</b>	79,748 –	79,783	<b>4,329.00</b>	81,974 –	82,009	<b>4,457.00</b>	84,200 –	84,235	<b>4,585.00</b>	86,426 –	86,461	<b>4,713.00</b>
77,557 –	77,591	<b>4,203.00</b>	79,783 –	79,817	<b>4,331.00</b>	82,009 –	82,043	<b>4,459.00</b>	84,235 –	84,270	<b>4,587.00</b>	86,461 –	86,496	<b>4,715.00</b>
77,591 –	77,626	<b>4,205.00</b>	79,817 –	79,852	<b>4,333.00</b>	82,043 –	82,078	<b>4,461.00</b>	84,270 –	84,304	<b>4,589.00</b>	86,496 –	86,530	<b>4,717.00</b>
77,626 –	77,661	<b>4,207.00</b>	79,852 –	79,887	<b>4,335.00</b>	82,078 –	82,113	<b>4,463.00</b>	84,304 –	84,339	<b>4,591.00</b>	86,530 –	86,565	<b>4,719.00</b>
77,661 –	77,696	<b>4,209.00</b>	79,887 –	79,922	<b>4,337.00</b>	82,113 –	82,148	<b>4,465.00</b>	84,339 –	84,374	<b>4,593.00</b>	86,565 –	86,600	<b>4,721.00</b>
77,696 –	77,730	<b>4,211.00</b>	79,922 –	79,957	<b>4,339.00</b>	82,148 –	82,183	<b>4,467.00</b>	84,374 –	84,409	<b>4,595.00</b>	86,600 –	86,635	<b>4,723.00</b>
77,730 –	77,765	<b>4,213.00</b>	79,957 –	79,991	<b>4,341.00</b>	82,183 –	82,217	<b>4,469.00</b>	84,409 –	84,443	<b>4,597.00</b>	86,635 –	86,670	<b>4,725.00</b>
77,765 –	77,800	<b>4,215.00</b>	79,991 –	80,026	<b>4,343.00</b>	82,217 –	82,252	<b>4,471.00</b>	84,443 –	84,478	<b>4,599.00</b>	86,670 –	86,704	<b>4,727.00</b>
77,800 –	77,835	<b>4,217.00</b>	80,026 –	80,061	<b>4,345.00</b>	82,252 –	82,287	<b>4,473.00</b>	84,478 –	84,513	<b>4,601.00</b>	86,704 –	86,739	<b>4,729.00</b>
77,835 –	77,870	<b>4,219.00</b>	80,061 –	80,096	<b>4,347.00</b>	82,287 –	82,322	<b>4,475.00</b>	84,513 –	84,548	<b>4,603.00</b>	86,739 –	86,774	<b>4,731.00</b>
77,870 –	77,904	<b>4,221.00</b>	80,096 –	80,130	<b>4,349.00</b>	82,322 –	82,357	<b>4,477.00</b>	84,548 –	84,583	<b>4,605.00</b>	86,774 –	86,809	<b>4,733.00</b>
77,904 –	77,939	<b>4,223.00</b>	80,130 –	80,165	<b>4,351.00</b>	82,357 –	82,391	<b>4,479.00</b>	84,583 –	84,617	<b>4,607.00</b>	86,809 –	86,843	<b>4,735.00</b>
77,939 –	77,974	<b>4,225.00</b>	80,165 –	80,200	<b>4,353.00</b>	82,391 –	82,426	<b>4,481.00</b>	84,617 –	84,652	<b>4,609.00</b>	86,843 –	86,878	<b>4,737.00</b>
77,974 –	78,009	<b>4,227.00</b>	80,200 –	80,235	<b>4,355.00</b>	82,426 –	82,461	<b>4,483.00</b>	84,652 –	84,687	<b>4,611.00</b>	86,878 –	86,913	<b>4,739.00</b>
78,009 –	78,043	<b>4,229.00</b>	80,235 –	80,270	<b>4,357.00</b>	82,461 –	82,496	<b>4,485.00</b>	84,687 –	84,722	<b>4,613.00</b>	86,913 –	86,948	<b>4,741.00</b>
78,043 –	78,078	<b>4,231.00</b>	80,270 –	80,304	<b>4,359.00</b>	82,496 –	82,530	<b>4,487.00</b>	84,722 –	84,757	<b>4,615.00</b>	86,948 –	86,983	<b>4,743.00</b>
78,078 –	78,113	<b>4,233.00</b>	80,304 –	80,339	<b>4,361.00</b>	82,530 –	82,565	<b>4,489.00</b>	84,757 –	84,791	<b>4,617.00</b>	86,983 –	87,017	<b>4,745.00</b>
78,113 –	78,148	<b>4,235.00</b>	80,339 –	80,374	<b>4,363.00</b>	82,565 –	82,600	<b>4,491.00</b>	84,791 –	84,826	<b>4,619.00</b>	87,017 –	87,052	<b>4,747.00</b>
78,148 –	78,183	<b>4,237.00</b>	80,374 –	80,409	<b>4</b>									

# TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 87,226 –	\$ 87,261	<b>\$ 4,759.00</b>	\$ 89,452 –	\$ 89,487	<b>\$ 4,887.00</b>	\$ 91,678 –	\$ 91,713	<b>\$ 5,015.00</b>	\$ 93,904 –	\$ 93,939	<b>\$ 5,143.00</b>	\$ 96,130 –	\$ 96,165	<b>\$ 5,271.00</b>
87,261 –	87,296	<b>4,761.00</b>	89,487 –	89,522	<b>4,889.00</b>	91,713 –	91,748	<b>5,017.00</b>	93,939 –	93,974	<b>5,145.00</b>	96,165 –	96,200	<b>5,273.00</b>
87,296 –	87,330	<b>4,763.00</b>	89,522 –	89,557	<b>4,891.00</b>	91,748 –	91,783	<b>5,019.00</b>	93,974 –	94,009	<b>5,147.00</b>	96,200 –	96,235	<b>5,275.00</b>
87,330 –	87,365	<b>4,765.00</b>	89,557 –	89,591	<b>4,893.00</b>	91,783 –	91,817	<b>5,021.00</b>	94,009 –	94,043	<b>5,149.00</b>	96,235 –	96,270	<b>5,277.00</b>
87,365 –	87,400	<b>4,767.00</b>	89,591 –	89,626	<b>4,895.00</b>	91,817 –	91,852	<b>5,023.00</b>	94,043 –	94,078	<b>5,151.00</b>	96,270 –	96,304	<b>5,279.00</b>
87,400 –	87,435	<b>4,769.00</b>	89,626 –	89,661	<b>4,897.00</b>	91,852 –	91,887	<b>5,025.00</b>	94,078 –	94,113	<b>5,153.00</b>	96,304 –	96,339	<b>5,281.00</b>
87,435 –	87,470	<b>4,771.00</b>	89,661 –	89,696	<b>4,899.00</b>	91,887 –	91,922	<b>5,027.00</b>	94,113 –	94,148	<b>5,155.00</b>	96,339 –	96,374	<b>5,283.00</b>
87,470 –	87,504	<b>4,773.00</b>	89,696 –	89,730	<b>4,901.00</b>	91,922 –	91,957	<b>5,029.00</b>	94,148 –	94,183	<b>5,157.00</b>	96,374 –	96,409	<b>5,285.00</b>
87,504 –	87,539	<b>4,775.00</b>	89,730 –	89,765	<b>4,903.00</b>	91,957 –	91,991	<b>5,031.00</b>	94,183 –	94,217	<b>5,159.00</b>	96,409 –	96,443	<b>5,287.00</b>
87,539 –	87,574	<b>4,777.00</b>	89,765 –	89,800	<b>4,905.00</b>	91,991 –	92,026	<b>5,033.00</b>	94,217 –	94,252	<b>5,161.00</b>	96,443 –	96,478	<b>5,289.00</b>
87,574 –	87,609	<b>4,779.00</b>	89,800 –	89,835	<b>4,907.00</b>	92,026 –	92,061	<b>5,035.00</b>	94,252 –	94,287	<b>5,163.00</b>	96,478 –	96,513	<b>5,291.00</b>
87,609 –	87,643	<b>4,781.00</b>	89,835 –	89,870	<b>4,909.00</b>	92,061 –	92,096	<b>5,037.00</b>	94,287 –	94,322	<b>5,165.00</b>	96,513 –	96,548	<b>5,293.00</b>
87,643 –	87,678	<b>4,783.00</b>	89,870 –	89,904	<b>4,911.00</b>	92,096 –	92,130	<b>5,039.00</b>	94,322 –	94,357	<b>5,167.00</b>	96,548 –	96,583	<b>5,295.00</b>
87,678 –	87,713	<b>4,785.00</b>	89,904 –	89,939	<b>4,913.00</b>	92,130 –	92,165	<b>5,041.00</b>	94,357 –	94,391	<b>5,169.00</b>	96,583 –	96,617	<b>5,297.00</b>
87,713 –	87,748	<b>4,787.00</b>	89,939 –	89,974	<b>4,915.00</b>	92,165 –	92,200	<b>5,043.00</b>	94,391 –	94,426	<b>5,171.00</b>	96,617 –	96,652	<b>5,299.00</b>
87,748 –	87,783	<b>4,789.00</b>	89,974 –	90,009	<b>4,917.00</b>	92,200 –	92,235	<b>5,045.00</b>	94,426 –	94,461	<b>5,173.00</b>	96,652 –	96,687	<b>5,301.00</b>
87,783 –	87,817	<b>4,791.00</b>	90,009 –	90,043	<b>4,919.00</b>	92,235 –	92,270	<b>5,047.00</b>	94,461 –	94,496	<b>5,175.00</b>	96,687 –	96,722	<b>5,303.00</b>
87,817 –	87,852	<b>4,793.00</b>	90,043 –	90,078	<b>4,921.00</b>	92,270 –	92,304	<b>5,049.00</b>	94,496 –	94,530	<b>5,177.00</b>	96,722 –	96,757	<b>5,305.00</b>
87,852 –	87,887	<b>4,795.00</b>	90,078 –	90,113	<b>4,923.00</b>	92,304 –	92,339	<b>5,051.00</b>	94,530 –	94,565	<b>5,179.00</b>	96,757 –	96,791	<b>5,307.00</b>
87,887 –	87,922	<b>4,797.00</b>	90,113 –	90,148	<b>4,925.00</b>	92,339 –	92,374	<b>5,053.00</b>	94,565 –	94,600	<b>5,181.00</b>	96,791 –	96,826	<b>5,309.00</b>
87,922 –	87,957	<b>4,799.00</b>	90,148 –	90,183	<b>4,927.00</b>	92,374 –	92,409	<b>5,055.00</b>	94,600 –	94,635	<b>5,183.00</b>	96,826 –	96,861	<b>5,311.00</b>
87,957 –	87,991	<b>4,801.00</b>	90,183 –	90,217	<b>4,929.00</b>	92,409 –	92,443	<b>5,057.00</b>	94,635 –	94,670	<b>5,185.00</b>	96,861 –	96,896	<b>5,313.00</b>
87,991 –	88,026	<b>4,803.00</b>	90,217 –	90,252	<b>4,931.00</b>	92,443 –	92,478	<b>5,059.00</b>	94,670 –	94,704	<b>5,187.00</b>	96,896 –	96,930	<b>5,315.00</b>
88,026 –	88,061	<b>4,805.00</b>	90,252 –	90,287	<b>4,933.00</b>	92,478 –	92,513	<b>5,061.00</b>	94,704 –	94,739	<b>5,189.00</b>	96,930 –	96,965	<b>5,317.00</b>
88,061 –	88,096	<b>4,807.00</b>	90,287 –	90,322	<b>4,935.00</b>	92,513 –	92,548	<b>5,063.00</b>	94,739 –	94,774	<b>5,191.00</b>	96,965 –	97,000	<b>5,319.00</b>
88,096 –	88,130	<b>4,809.00</b>	90,322 –	90,357	<b>4,937.00</b>	92,548 –	92,583	<b>5,065.00</b>	94,774 –	94,809	<b>5,193.00</b>	97,000 –	97,035	<b>5,321.00</b>
88,130 –	88,165	<b>4,811.00</b>	90,357 –	90,391	<b>4,939.00</b>	92,583 –	92,617	<b>5,067.00</b>	94,809 –	94,843	<b>5,195.00</b>	97,035 –	97,070	<b>5,323.00</b>
88,165 –	88,200	<b>4,813.00</b>	90,391 –	90,426	<b>4,941.00</b>	92,617 –	92,652	<b>5,069.00</b>	94,843 –	94,878	<b>5,197.00</b>	97,070 –	97,104	<b>5,325.00</b>
88,200 –	88,235	<b>4,815.00</b>	90,426 –	90,461	<b>4,943.00</b>	92,652 –	92,687	<b>5,071.00</b>	94,878 –	94,913	<b>5,199.00</b>	97,104 –	97,139	<b>5,327.00</b>
88,235 –	88,270	<b>4,817.00</b>	90,461 –	90,496	<b>4,945.00</b>	92,687 –	92,722	<b>5,073.00</b>	94,913 –	94,948	<b>5,201.00</b>	97,139 –	97,174	<b>5,329.00</b>
88,270 –	88,304	<b>4,819.00</b>	90,496 –	90,530	<b>4,947.00</b>	92,722 –	92,757	<b>5,075.00</b>	94,948 –	94,983	<b>5,203.00</b>	97,174 –	97,209	<b>5,331.00</b>
88,304 –	88,339	<b>4,821.00</b>	90,530 –	90,565	<b>4,949.00</b>	92,757 –	92,791	<b>5,077.00</b>	94,983 –	95,017	<b>5,205.00</b>	97,209 –	97,243	<b>5,333.00</b>
88,339 –	88,374	<b>4,823.00</b>	90,565 –	90,600	<b>4,951.00</b>	92,791 –	92,826	<b>5,079.00</b>	95,017 –	95,052	<b>5,207.00</b>	97,243 –	97,278	<b>5,335.00</b>
88,374 –	88,409	<b>4,825.00</b>	90,600 –	90,635	<b>4,953.00</b>	92,826 –	92,861	<b>5,081.00</b>	95,052 –	95,087	<b>5,209.00</b>	97,278 –	97,313	<b>5,337.00</b>
88,409 –	88,443	<b>4,827.00</b>	90,635 –	90,670	<b>4,955.00</b>	92,861 –	92,896	<b>5,083.00</b>	95,087 –	95,122	<b>5,211.00</b>	97,313 –	97,348	<b>5,339.00</b>
88,443 –	88,478	<b>4,829.00</b>	90,670 –	90,704	<b>4,957.00</b>	92,896 –	92,930	<b>5,085.00</b>	95,122 –	95,157	<b>5,213.00</b>	97,348 –	97,383	<b>5,341.00</b>
88,478 –	88,513	<b>4,831.00</b>	90,704 –	90,739	<b>4,959.00</b>	92,930 –	92,965	<b>5,087.00</b>	95,157 –	95,191	<b>5,215.00</b>	97,383 –	97,417	<b>5,343.00</b>
88,513 –	88,548	<b>4,833.00</b>	90,739 –	90,774	<b>4,961.00</b>	92,965 –	93,000	<b>5,089.00</b>	95,191 –	95,226	<b>5,217.00</b>	97,417 –	97,452	<b>5,345.00</b>
88,548 –	88,583	<b>4,835.00</b>	90,774 –	90,809	<b>4,963.00</b>	93,000 –	93,035	<b>5,091.00</b>	95,226 –	95,261	<b>5,219.00</b>	97,452 –	97,487	<b>5,347.00</b>
88,583 –	88,617	<b>4,837.00</b>	90,809 –	90,843	<b>4,965.00</b>	93,035 –	93,070	<b>5,093.00</b>	95,261 –	95,296	<b>5,221.00</b>	97,487 –	97,522	<b>5,349.00</b>
88,617 –	88,652	<b>4,839.00</b>	90,843 –	90,878	<b>4,967.00</b>	93,070 –	93,104	<b>5,095.00</b>	95,296 –	95,330	<b>5,223.00</b>	97,522 –	97,557	<b>5,351.00</b>
88,652 –	88,687	<b>4,841.00</b>	90,878 –	90,913	<b>4,969.00</b>	93,104 –	93,139	<b>5,097.00</b>	95,330 –	95,365	<b>5,225.00</b>	97,557 –	97,591	<b>5,353.00</b>
88,687 –	88,722	<b>4,843.00</b>	90,913 –	90,948	<b>4,971.00</b>	93,139 –	93,174	<b>5,099.00</b>	95,365 –	95,400	<b>5,227.00</b>	97,591 –	97,626	<b>5,355.00</b>
88,722 –	88,757	<b>4,845.00</b>	90,948 –	90,983	<b>4,973.00</b>	93,174 –	93,209	<b>5,101.00</b>	95,400 –	95,435	<b>5,229.00</b>	97,626 –	97,661	<b>5,357.00</b>
88,757 –	88,791	<b>4,847.00</b>	90,983 –	91,017	<b>4,975.00</b>	93,209 –	93,243	<b>5,103.00</b>	95,435 –	95,470	<b>5,231.00</b>	97,661 –	97,696	<b>5,359.00</b>
88,791 –	88,826	<b>4,849.00</b>	91,017 –	91,052	<b>4,977.00</b>	93,243 –	93,278	<b>5,105.00</b>	95,470 –	95,504	<b>5,233.00</b>	97,696 –	97,730	<b>5,361.00</b>
88,826 –	88,861	<b>4,851.00</b>	91,052 –	91,087	<b>4,979.00</b>	93,278 –	93,313	<b>5,107.00</b>	95,504 –	95,539	<b>5,235.00</b>	97,730 –	97,765	<b>5,363.00</b>
88,861 –	88,896	<b>4,853.00</b>	91,087 –	91,122	<b>4,981.00</b>	93,313 –	93,348	<b>5,109.00</b>	95,539 –	95,574	<b>5,237.00</b>	97,765 –	97,800	<b>5,365.00</b>
88,896 –	88,930	<b>4,855.00</b>	91,122 –	91,157	<b>4,983.00</b>	93,348 –	93,383	<b>5,111.00</b>	95,574 –	95,609	<b>5,239.00</b>	97,800 –	97,835	<b>5,367.00</b>
88,930 –	88,965	<b>4,857.00</b>	91,157 –	91,191	<b>4,985.00</b>	93,383 –	93,417	<b>5,113.00</b>	95,609 –	95,643	<b>5,241.00</b>	97,835 –	97,870	<b>5,369.00</b>
88,965 –	89,000	<b>4,859.00</b>	91,191 –	91,226	<b>4,987.00</b>	93,417 –	93,452	<b>5,115.00</b>	95,643 –	95,678	<b>5,243.00</b>	97,870 –	97,904	<b>5,371.00</b>
89,000 –	89,035	<b>4,861.00</b>	91,226 –	91,261	<b>4,989.00</b>	93,452 –	93,487	<b>5,117.00</b>	95,678 –	95,713	<b>5,245.00</b>	97,904 –	97,939	<b>5,373.00</b>
89,035 –	89,070	<b>4,863.00</b>	91,261 –	91,296	<b>4,991.00</b>	93,487 –	93,522	<b>5,119.00</b>	95,713 –	95,748	<b>5,247.00</b>	97,939 –	97,974	<b>5,375.00</b>
89,070 –	89,104	<b>4,865.00</b>	91,296 –	91,330	<b>4,993.00</b>	93,522 –	93,557	<b>5,121.00</b>	95,748 –	95,783	<b>5,249.00</b>	97,974 –	98,009	<b>5,377.00</b>
89,104 –	89,139	<b>4,867.00</b>	91,330 –	91,365	<b>4,995.00</b>	93,557 –	93,591	<b>5,123.00</b>						

# 2013 Income Tax Return Mailing Addresses and Locality Codes

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

\* DENOTES DIRECTOR OF FINANCE

\*\* DENOTES DIRECTOR, DEPARTMENT OF TAX ADMINISTRATION

## COUNTIES

### Accomack County - 001

P.O. Box 186, Accomack, VA 23301-0186  
757-787-5747

### Albemarle County \* - 003

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

### Alleghany County - 005

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

### Amelia County - 007

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

### Amherst County - 009

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

### Appomattox County - 011

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

### Arlington County - 013

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

### Augusta County - 015

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

### Bath County - 017

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

### Bedford County - 019

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

### Bland County - 021

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

### Botetourt County - 023

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

### Brunswick County - 025

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

### Buchanan County - 027

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

### Buckingham County - 029

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

### Campbell County - 031

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

### Caroline County - 033

P.O. Box 531, Bowling Green, VA 22427  
804-633-4050

### Carroll County - 035

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

### Charles City County - 036

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

### Charlotte County - 037

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

### Chesterfield County - 041

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

### Clarke County - 043

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

### Craig County - 045

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

### Culpeper County - 047

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

### Cumberland County - 049

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

### Dickenson County - 051

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

### Dinwiddie County - 053

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

### Essex County - 057

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

### Fairfax County \*\* - 059

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

### Fauquier County - 061

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

### Floyd County - 063

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

### Fluvanna County - 065

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

### Franklin County - 067

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

### Frederick County - 069

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

### Giles County - 071

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

### Gloucester County - 073

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

### Goochland County - 075

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

### Grayson County - 077

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

### Greene County - 079

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

### Greensville County - 081

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

### Halifax County - 083

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

### Hanover County - 085

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

### Henrico County \* - 087

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

### Henry County - 089

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

### Highland County - 091

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

### Isle of Wight County - 093

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

### James City County - 095

P.O. Box 283, Williamsburg, VA 23187  
757-253-6695

### King and Queen County - 097

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

### King George County - 099

10459 Courthouse Dr., Suite 101,  
King George, VA 22485-3862  
540-775-4664

### King William County - 101

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

### Lancaster County - 103

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

### Lee County - 105

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

### Loudoun County - 107

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

### Louisa County - 109

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

### Lunenburg County - 111

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

### Madison County - 113

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

### Mathews County - 115

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

### Mecklenburg County - 117

P.O. Box 360, Boydton, VA 23917  
434-738-6191

### Middlesex County - 119

P.O. Box 148, Saluda, VA 23149-0148  
804-758-5332

### Montgomery County - 121

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

### Nelson County - 125

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

### New Kent County - 127

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

### Northampton County - 131

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

### Northumberland County - 133

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

### Nottoway County - 135

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

### Orange County - 137

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

### Page County - 139

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

### Patrick County - 141

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

### Pittsylvania County - 143

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

### Powhatan County - 145

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

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**COUNTIES (CONTINUED)**

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

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

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

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

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

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

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

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

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

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

**Scott County - 169**  
202 W. Jackson St., Suite 114, Gate City, VA 24251  
276-386-7692

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

**Smyth County - 173**  
Refund: P.O. Box 1498, Richmond, VA 23218-1498  
Tax Due: P.O. Box 760, Richmond, VA 23218-0760  
276-782-4040

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

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

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

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

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

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

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

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

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

**Wise County - 195**  
P.O. Box 1278, Wise, VA 24293  
276-328-3557

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

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

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**CITIES**

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

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

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

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

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

**Colonial Heights City - 570**  
P.O. Box 3401, Colonial Heights, VA 23834-9001  
804-520-9280

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

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

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

**Fairfax City - 600**  
Rm. 224, City Hall, 10455 Armstrong St.  
Fairfax, VA 22030  
703-385-7885

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

**Franklin City - 620**  
P.O. Box 389, Franklin, VA 23851-0389  
757-562-8547

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

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

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

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

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

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

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

**Manassas City - 683**  
Refund: P.O. Box 1498, Richmond, VA 23218-1498  
Tax Due: P.O. Box 760, Richmond, VA 23218-0760  
703-257-8298

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

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

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

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

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

**Petersburg City - 730**  
Refund: P.O. Box 1498, Richmond, VA 23218-1498  
Tax Due: P.O. Box 760, Richmond, VA 23218-0760  
804-733-2315

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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