## Form 770 2014 Virginia Fiduciary Income Tax Return

	er Fiscal Year: From/	/ y/year , <b>AND</b>	check here		
Nam	e of Estate or Trust			Locality Code (See Instruc	tions)
Nam	e and Title of Fiduciary			FEIN of the Estate or Trus	i
Addr	ess of Fiduciary (Number and Street)			Check all that apply:	
0.1	T	01-1-	710.0	☐ Resident or ☐	Nonresident
City,	Town or Post Office	State	ZIP Code	☐ Amended Retu	
	- 14 4 0045 1 4 4 4 4 1 0			<b>⊣</b> _	able Remainder Trust
Du	e May 1, 2015 - Important: Attach a Comp	lete Copy of	the Federal Return	<u> </u>	
Sch	nedule 1 — Computation of Taxable Income	and Tax of	Fiduciary		
1.	Federal taxable income of estate or trust (from federal Fo	orm 1041)			
	- OR - if a nonresident, the amount on Schedule 2, Line	8		1	.00
2.	Fiduciary's share of Virginia modifications (Schedule 3, L	ine 12)	(a) if a net addition	2(a)	.00
	[2FA 2FS See Schedule	3 on Page 2]	(b) if a net subtraction.	0/1.)	.00
3.	Virginia taxable income of fiduciary. Line 1 plus Line 2(a)	- OR - Line 1 mi	inus Line 2(b)	3	.00
4.	Compute tax on Virginia taxable income. Use the tax rate	e schedule in the	instructions	4	.00
5.	PAYMENTS AND CREDITS: See instructions.				
	(a) Virginia income tax withheld		(a)	.00	
	(b) 2014 Virginia estimated tax payments. Include credit	from 2013	(b)	.00	
	(c) Extension payments made with Form 770IP		(c)	.00	
	(d) Credit for tax paid to another state from Schedule 4, ${\bf l}$	_ine 7.			
	Attach other state's return		(d)	.00	
	(e) Neighborhood Assistance Act Tax Credit. Attach certif	ficate	(e)	.00	
	(f) Enterprise Zone Act Tax Credit from Form 301, Line 3	32.			
	Attach certificate and Form 301		(f)	.00	
	(g) Major Business Facility Job Tax Credit allowable from	Form 304.			
	Attach certification letter		(g)	.00	
	(h) Historic Rehabilitation Tax Credit. Attach certificate		(h)	.00	
	(i) Low-Income Housing Tax Credit. Attach certificate		(i)	.00	
	(j) Barge and Rail Usage Tax Credit		(j)	.00	
	(k) Reserved for future use		(k)		
	(I) Worker Retraining Tax Credit		(I)	.00	
	$\mbox{(m) Qualified Equity and Subordinated Debt Investments}$	Tax Credit	(m)	.00	
	<ul> <li>(n) i) 100% Coalfield Employment Enhancement and Virginia Coal Employment and Production Incentive Credits - Schedule 306B, Line 2</li> </ul>	(n)i	.00		
	ii) Reserved for future use		.00		
	iii) Full credit - From your 2014 Form 306, Line 12	` '	.00		
	iv) Reserved for future use				
	v) Reserved for future use.				
	(o) i) 85% credit - From your 2014 Form 306, Line 13	` '	.00		
	ii) Reserved for future use				
	iii) Excess Coalfield Employment Enhancement Credi and Production Incentive Credit - Add Lines (n)iii and	it and Virginia Co		.00	
	(p) Reserved for future use.		(p)		
	(q) Land Preservation Tax Credit. Attach certificate		(q)	.00	
	Total payments and credits. Add Lines 5(a) through 5(q).				.00
6.	BALANCE DUE If Line 4 is larger than Line 5, subtract L	ine 5 from Line	4	6	.00
	<b>OVERPAYMENT</b> If Line 5 is larger than Line 4, subtract I				.00
	Amount of overpayment to be CREDITED to 2015 Estimate				.00
	AMOUNT TO BE REFUNDED Subtract Line 8 from Line				.00
10.	Coalfield Employment Enhancement Tax Credit earned in	n 2014 from Forr	m 306, Line 11. Attach Forn	n 30610	.00
	Amount from Form 760C or Form 760F. Attach Form 760				.00
	Check here if farming, fishing or being a merchant seaman accounts for at least two-thirds of the income.	For Local Use	\$ 00	For Office Use	Coding



## Schedule 2 — Virginia Taxable Income of a Nonresident Estate or Trust

Net Virginia Source Income

			A	. Distributable	B. Nondistributable
1. Income fr	om sources within Virginia		1	-00	.00
	eductions attributable to income from s				.00
3. Net Virgin	nia source income. Subtract Line 2 from	Line 1	3	.00	.00
	ource income allocation schedule. Whe Column 4. Enter the amount from Line 3			ve by the percentage in C	column 3 below and enter the
	Column 1	Column 2 Federal Distributable Net Income	Column 3 Percentage	Column 4 Virginia Source Distributable Net Income	Column 5 Virginia Source Nondistributable Net Income
a. B	eneficiaries (Total for all beneficiaries)	.00	%	.00	
b. F	iduciary	.00	%	.00	.00
c. T	otal	.00	100%	.00	.00
	n for distributions to beneficiaries. amount in Line 4a, Column 4, or Line 4	a, Column 2, whichever	is less	5 _	.00
Line 4b, C	s share of Virginia source income. Sum Column 2, whichever is less, plus Line 4	b, Column 5			
	n from federal Form 1041				
	exable to fiduciary. Subtract Line 7 from	Line 6. Enter here and o	on Schedule 1, Line	18 _	.00
Schedule 3	B — Modifications				
1. Interest o	litions to Federal Taxable Income n obligations of other states.				
	axes of this state or any other taxing juri				
	te Conformity Additions. See instruction				
	ditions to federal taxable income as pro-				
	DDITIONS. Add Lines 1 through 4			5 _	.00
	btractions from Federal Taxable Inco		0	•	0.0
6. Income (interest, dividends or gains) on obligations or securities of the U.S. 6 7. Any state income tax refund or credit that was reported as "other income" on federal Form 1041. 7					
8. Fixed Date Conformity Subtractions. See instructions. Enter here and on Line 2FS of Schedule 1					
9. Other subtractions from federal taxable income as provided in the instructions. Attach explanation					
10. TOTAL SUBTRACTIONS. Add Lines 6 through 9					
	nia modifications. Subtract Line 10 from				
12. Net Virgin	nia modifications allocated to the fiducia ble net income	ry. Multiply Line 11 by th	e fiduciary's percent	age of federal	
If Line 12	is a net addition, enter on Line 2(a) of 3	Schedule 1. If Line 12 is	a net subtraction, e	nter on Line 2(b) of Sched	ule 1.
Schedule 4	— Computation of the Credi	t for Tax Paid to A	nother State (Se	e Instructions)	
	ncome reported on the other state's fidu				.00
2. Virginia ta	axable income. Enter the taxable incom	e from Schedule 1, Line	3	2	.00
3. Total inco	me tax paid to another state. Enter the	name of the other state:		3 _	.00
4. Virginia in	ncome tax. Enter the tax from Schedule	1, Line 4		4 _	.00
	percentage for credit. Compute to one				
	estate or trust: Divide Line 1 by Line 2.				
	estate or trust: Multiply Line 5 by Line 4			by Line 3 6 _	.00
7. Allowable	e credit. Resident estate or trust: Enter				
A1	Nonresident estate or trust: En				00
	r this amount on Schedule 1, Line 5(d).				
	r the penalties provided by law that this retur d belief is true, correct and complete. I (we) a				
Please	Signature of Fiduciary or Officer Represent		Date	Daytime Pho	
Sign Here	x			(	)
	Signature of Preparer Other Than Fiduciary	<i>I</i>	Date	Daytime Pho	one Number
Preparer's	X			(	)
Use Only	Firm's Name (or Yours if Self-Employed) ar	nd Address		Firm's SSN,	FEIN or PTIN
Third cont, I but on the control of					

Form 770 (2014), Page 3
NAME & FEIN FROM PAGE 1 \_\_\_



## **Schedule 5** — Computation of Credits and Qualifying Income (See Instructions)

Line	Column 1  Name and Social Security Number of Each Beneficiary (Fiduciary Use Line e)		Column 2 Percentage	Column 3 Allocation of Virginia Neighborhood Assistance Act Tax Credit
a.	ı.		%	.00
b.			%	.00
C.			%	.00
d.			%	.00
e.	Fiduciary		%	.00
f.	Total		100 %	.00
Line	<b>Column 4</b> Allocation of Enterprise Zone Qualifying Income	Column 5 Allocation of Enterprise Zone State Unemployment Tax Credit	Column 6	Column 7 Allocation of Enterprise Zone Investment Tax Credit
a.	.00	.00		.00
b.	.00	.00	Space reserved for future use.	.00
C.	.00	.00	lor latare asc.	.00
d.	.00	.00		.00
e.	.00	.00		.00
f.	.00	.00		.00
	Column 8 - Other Allocation of:	Column 9 - Other Allocation of:	Column 10 - Other Allocation of:	Column 11 - Other Allocation of:
Line				
a.	.00	.00	.00	.00
b.	.00	.00	.00	.00
C.	.00	.00	.00	.00
d.	.00	.00	.00	.00
e.	.00	.00	.00	.00
f.	.00	.00	.00	.00