

2013 VIRGINIA FORM 760

Resident Individual Income Tax Booklet



www.tax.virginia.gov

File Electronically for Fastest Refunds!

It's quick, easy and safe.

Virginia Tax Online Services

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 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 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.
- **Pay by credit or debit card** at 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.

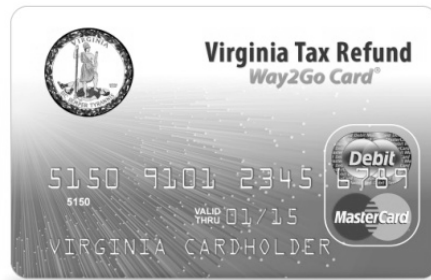
Virginia Tax Refund Debit Cards cannot be used until activated. You will need to create a personal identification number (PIN) as part of the activation process. In the case of married taxpayers filing a joint return, each spouse is provided with a separate Debit Card allowing access to the entire refund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

Virginia Tax Refund Debit Card

It's Safe, Convenient, and Secure



The Commonwealth of Virginia has replaced individual income tax refund checks with a debit MasterCard®. If you prefer to receive your tax refund as a direct deposit into your personal bank account, be sure to provide your banking information on your tax return. Otherwise, you are authorizing the Department of Taxation to issue you a debit card.

Please visit our website at www.tax.virginia.gov/debitcard for additional information including a comprehensive list of Frequently Asked Questions.

What is the Virginia Tax Refund Debit Card?

The Virginia Tax Refund Debit MasterCard® is a secure and convenient way to receive your refund.

The Commonwealth contracted with Xerox State and Local Solutions, Inc., to use their Go Program® to manage the Virginia Tax Refund Debit Card program. This contract provides the authority for the Commonwealth to share certain personal information about you in order for them to open a bank account in your name, deposit your tax refund into that account and issue you a debit card against those funds.

Tax Refund Debit Card accounts are FDIC insured, and the service provider for the Card account complies with federal regulations to guard your confidential information.

The Card must be activated before use by providing confidential information that only you should know.

Joint filers will receive two debit cards against one Card account. Each card provides full access to the refund.

How to use the Debit Card and Avoid Fees

- **Shopping Flexibility** - Use your Refund Debit Card for **free** anywhere in the U.S. where MasterCard® cards are accepted to make purchases, pay a bill online, buy groceries, etc. You can also receive cash back at cash registers for no fee.
- **Bank Teller Cash Withdrawal** - One teller-assisted cash withdrawal for no fee at a MasterCard® member bank or credit union. It doesn't have to be a bank that you have an account with; it can be any MasterCard® member bank.
- **ATM Cash Withdrawal** - One ATM withdrawal per month from any MoneyPass® ATM.
- **Transfer Funds** - Unlimited transfer of funds from the debit card account to your personal bank account for no fee through the Go Program®.

Fees may apply to some transactions. Please review the complete schedule of fees on the back so that there are no surprises.

Fee Schedule

Online Access to Card Account Information	No Fee anytime at www.GoProgram.com
Retail Purchases at business locations or online	No Fee anytime (PIN or Signature)
Cash Back With Purchase	No Fee anytime
Teller-assisted Cash Withdrawals	One (1) for no fee at MasterCard® member Bank or Credit Union and \$5 for each additional withdrawal
Funds Transfer (only to a U.S. bank account in your name)	No Fee anytime. You must call the automated customer service at 1-855-409-0580 or go to www.GoProgram.com .
ATM Withdrawal (In-Network)	One (1) for no fee each month at MoneyPass® ATMs and \$2.50 for each additional withdrawal
ATM Withdrawal (Out-Of-Network)*	\$3.75 for each ATM withdrawal not conducted at a MoneyPass® ATM
ATM Balance Inquiry (In-Network)	One (1) for no fee at MoneyPass® ATMs and 35¢ each additional inquiry
ATM Balance Inquiry (Out-Of-Network)	50¢ each inquiry
ATM Denial	50¢ for each ATM denial. An ATM denial occurs when there are not available funds to cover your cash withdrawal request.
International ATM Transaction Fee*	\$3.75 for each international ATM transaction, plus an additional International Transaction Fee will also apply
International Transaction Fee	2% of transaction amount for each ATM cash withdrawal and purchase transaction conducted outside of the U.S.
Calls To Go Program Live or Automated Customer Service at 1-855-409-0580	Five (5) for no fee per month and \$1 for each additional call
Card Replacement	\$5 for each Card request with Standard Delivery (5 to 8 business days). For Expedited Delivery (2 to 3 business days), an additional \$18 fee also applies.
Mailed Card Account Statement	\$2.50 per statement
Inactivity Fee**	\$5 per month after six (6) consecutive months of inactivity following the activation of your Card
Instant Mobile Balance Text Alert***	One (1) for no fee and 10¢ for each additional text alert
Low Balance Alerts*** (Email, Phone or Text Message)	No Fee

* When using an out-of-network ATM, you will receive a message if an additional "surcharge" or "convenience fee" will be applied. You will be provided with an option to either press "Enter" to agree to the surcharge or to cancel the transaction and go to another ATM.

** Inactivity is defined as no deposits, cash withdrawals, calls to the Go Program automated or live customer service, ATM balance inquiries, funds transfers, or purchases for six (6) consecutive months. The inactivity fee will not be charged after the Card account balance reaches zero (\$0.00) or after the Card account begins to have activity.

*** You are responsible for all charges and fees imposed by your mobile carrier or internet service providers.

Note: Fee-free transactions earned expire at the end of each calendar month if not used.

www.tax.virginia.gov/debitcard

What's New

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 five-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.

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. 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 760 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. 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.

Reminders

Direct Deposit: 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 for details.

Extension for Filing Income Tax Returns: All taxpayers are granted an automatic 6-month extension of time to file their income tax returns. No application for extension is required; however, any tentative tax due must be paid with an extension voucher, Form 760IP, by the original due date for filing the return.

Consumer's Use Tax: Did you purchase merchandise by Internet, telephone, or mail, or did you purchase any merchandise outside Virginia and pay no sales tax? If so, you may be required to pay Consumer's Use Tax. Be sure to report the applicable tax on Schedule ADJ. Visit www.tax.virginia.gov for more information.


Health Insurance for Uninsured Children

Does your child need health insurance?

Call 1-866-873-2647, contact your local Department of Social Services, or visit www.FAMIS.org to learn if your children might qualify.

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Virginia529SM

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 for details.**

- ▶ VA taxpayers: Up to a \$4,000 individual state income tax deductions per account, per year
- ▶ Earnings grow tax free and remain tax free when used for qualified higher education expenses

Call 1-888-567-0540 or visit Virginia529.com to obtain program materials. Read them carefully before investing. An investor should consider the investment objectives, risks, and charges and expenses of the programs before investing. For non-Virginia residents: other states may sponsor a 529 plan that offers tax or other benefits not available through Virginia529. © 2013 Virginia College Savings Plan. All Rights Reserved.

Filing Options, Forms and Assistance

Filing Options

- **e-File your return online:** Electronic filing is used to prepare and file your federal and state tax returns over the Internet. There are three e-File options to choose from - Virginia Free File, Paid e-File and Virginia Free File fillable forms. Please visit the Department at www.tax.virginia.gov to find out more about these programs.

If you file online please do not send the Department a paper copy of your return.

- **File your return on paper:**
 - Use commercial tax preparation software and print a copy of your state tax return
 - Download returns and schedules from the Department's website at www.tax.virginia.gov
 - Order forms online through the Department's website or call (804) 440-2541

If you fill out your tax return by hand, you can avoid processing delays by printing your information so it can be easily read. Please use black ink and not pencil.

Assistance

- Contact the Department for assistance using **Live Chat** or **Secure email** at www.tax.virginia.gov
- Call Customer Service at **(804) 367-8031**. For TTY users dial 7-1-1
- Mail requests for information to:

**Virginia Department of Taxation
P.O. Box 1115
Richmond, Virginia 23218-1115**

(Please do not mail your return to this address)

- Call or visit your Local Commissioner of the Revenue Office, Director of Finance, or Director of Tax Administration for information or return preparation assistance. Check Page 46 for a list of localities and contact information.

Do You Need to File a Virginia Income Tax Return?

Complete Form 760, Lines 1 through 9, to determine your Virginia adjusted gross income (VAGI). If the amount on Line 9 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. You must file a return to receive a refund. To claim a refund in these cases, skip to Line 17 and enter "0" as your tax, and then complete Lines 18 through 31. You must file if you are:

Single and your VAGI is \$11,950 or more

Married filing jointly and *combined* VAGI is \$23,900 or more

Married filing separately and your VAGI is \$11,950 or more

When to File Your Return

Filing by mail or commercial delivery service - If you are mailing several documents, please consider using a flat envelope to ensure proper handling and faster processing. 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 penalties and interest if the postmark on the remailed return is after the due date. Tax returns or payment of taxes remitted by a commercial delivery service will be considered timely filed if they are 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.

Calendar year filer - 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 penalties and interest.

Fiscal year filer - If your taxable year is any consecutive 12-month period other than January - December, your individual income tax return must be postmarked by the 15th day of the 4th month following the end of your fiscal year. When filing, you should write "Fiscal Year Filer" across the top of Page 1 of Form 760 and attach a statement indicating the beginning and ending months of your fiscal year.

Outside U.S. - If you are living or traveling outside the United States and Puerto Rico (including serving in the military), the due date of your return is July 1, 2014. Fill in the overseas oval near the bottom of Page 2 of Form 760.

Weekends and holidays - If the due date falls on a Saturday, Sunday or legal holiday, your return must be postmarked by the next business day.

Extension provisions - 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 avoid incurring any penalties or interest. To make a payment of tentative tax, use Form 760IP.

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 federal exclusion. You must apply for an extension of time to file your state return by letter on or before the 1st 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.

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 correspondence, and on the envelope used to mail the correspondence, when responding to notices issued by the Department. See Tax Bulletin 05-5, available in the Laws, Rules, and Decisions Section of the Department's website at www.tax.virginia.gov for more information.

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.

Additional information for spouses of military personnel is provided in the **Residency Status and Choosing the Right Form to File** section later in this booklet.

Where to File

Use e-File to electronically file your federal and state tax returns at the same time. Software programs that provide e-File capability are available online and for purchase in stores. All e-File software will automatically check for completeness, correct errors, generate the applicable schedules and provide the option to transmit the return to the IRS and/or the Department's electronic processing systems. Some vendors will allow taxpayers to file their returns electronically for free based on certain qualifiers.

To file by mail, use the list of mailing addresses beginning on Page 46 and look up the city or county where you live, or file directly with the Department. Local phone numbers are also provided.

For more information about filing by e-File and filing by mail, go to www.tax.virginia.gov.

Amended Returns

If your federal return is amended, resulting in changes to your taxable income or any amount affecting the Virginia return, you must file an amended Virginia return within one year. If the 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 affects your Virginia income tax, you must file an amended Virginia return within one year. The Department 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.

Complete a new return using the corrected figures, as if it were the original return. Do not make any adjustments to the amended return to show that you received a refund or paid a balance due as the result of the original return. Use the worksheet for amended returns below to determine if you are due a refund or if any additional tax due should be paid with your amended return. If your amended return results in additional tax due, interest must be paid on the tax you owe from the due date of your original return to the date that the amended return is filed or postmarked.

Fill in the oval on the front of Form 760, indicating that this is an amended return. Also, fill in the oval on the front of the return if the amended return is the result of a net operating loss (NOL) carryback. General instructions for computing the NOL can be obtained from the Laws, Rules and Decisions Section of the Department's website at www.policylibrary.tax.virginia.gov. Select 23VAC10-110-80 and 23VAC10-110-81 located in Chapter 110, Individual Income Tax, Virginia Tax Administrative Code. **Attach a complete copy of your amended federal return, if applicable.**

Worksheet for Amended Returns - If you are filing an amended return, use the worksheet below to determine if you will receive an additional refund or if you need to make an additional payment.

1. Amount paid with original return, plus additional tax paid after it was filed 1 _____
2. Add Line 1 above and Line 24 from Form 760 and enter the total here 2 _____
3. Overpayment, if any, as shown on original return or as previously adjusted 3 _____
4. Subtract Line 3 from Line 2 4 _____
5. If Line 4 above is less than Line 17, Form 760, subtract Line 4 above from Line 17, Form 760. This is the Tax You Owe 5 _____
6. Refund. If Line 17, Form 760 is less than Line 4 above, subtract Line 17, Form 760 from Line 4 above. This is the Tax You Overpaid 6 _____

Residency Status and Choosing the Right Form to File

- There are two types of Virginia residents: domiciliary and actual.
- A domiciliary resident of another state may also be an actual resident of Virginia.
- Virginia residency may be either full-year or part-year.
- A nonresident of Virginia may be required to file a Virginia return.



To determine which Virginia return you should file, first determine if you were a resident of Virginia at any time during the taxable year.

Step 1: Determine your residency status

Domiciliary Resident

You are a domiciliary (legal) resident if your permanent home is in Virginia. Your permanent home is where, whenever you are absent, you intend to return. Every person has one and only one domiciliary residence at a time. Most domiciliary residents actually live in Virginia; however, actual presence in Virginia is not required. If you have established legal domicile in Virginia, you are a domiciliary resident until you establish legal domicile in another state.

- Members of the armed forces who claim Virginia as their home of record are domiciliary residents, even if stationed outside of Virginia.
- A domiciliary resident who accepts employment outside of Virginia, but who does not abandon Virginia as his or her domiciliary residence, even if outside of Virginia for many years, remains a domiciliary resident of Virginia. This includes domiciliary residents who accept employment outside of the United States.

Actual Resident

You are an *actual* resident if:

You maintained an abode in Virginia or were physically present in Virginia for more than 183 total days during the taxable year, even if you are a domiciliary resident of another state or country.

If you are an *actual* resident of Virginia, you may be required to file as a resident in Virginia and in your domiciliary state. In this situation, you should claim a credit on the return filed in the state of your legal domicile for taxes paid to Virginia.

Students: The rules for determining the residency status of a student are the same as for anyone else.

Military Personnel and Members of the U.S. Congress: If you are a member of the armed forces or of the U.S. Congress who is a domiciliary (legal) resident of another state, you are not subject to taxation as an *actual* resident of Virginia even if you maintained an abode in Virginia for more than 183 days. However, if you have income from Virginia sources other than your active duty or congressional pay, you may be required to file a Form 763, Nonresident Income Tax Return.

Spouses, Dependents and Congressional Staff Members: The exemption for members of the armed forces and the U.S. Congress does **not** apply to spouses (see below), dependents or congressional staff members. If you are a spouse or dependent of a member of the armed forces or of the U.S. Congress or you are employed by a member of the U.S. Congress, you must determine your own residency status and filing obligations, even if you filed a joint federal return.

Spouses of Military Personnel: Under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act, a spouse of a military servicemember may be exempt from Virginia income tax on wages if (i) the servicemember is present in Virginia in compliance with military orders; (ii) the spouse is present in Virginia solely to be with the servicemember; and (iii) they both maintain the same non-Virginia domicile state. More information is available in Tax Bulletin 09-10 and Tax Bulletin 10-1 available on the website at www.tax.virginia.gov.

Step 2: Determine which income tax return you should file

Virginia Residents

File Form 760, Resident Return, if:

- You were an actual or domiciliary resident for the entire year; or
- You were an actual or domiciliary resident for a portion of the year, but all of your income for the entire year was from Virginia sources.

File Form 760PY, Part-Year Resident Return, if:

- You moved into Virginia during the taxable year and became either an actual or domiciliary resident; or
- You moved out of Virginia during the taxable year *and* became a domiciliary resident of another state, provided that you did not move back to Virginia within six months.

Note to Part-Year Residents: If you had Virginia source income during the taxable year while you were a nonresident, you may also be required to file Form 763, Nonresident Return. See Nonresidents, below.

Married Taxpayers: If one spouse is a nonresident, you may not file a joint Virginia return, even if you filed a joint federal return. The resident spouse will file either Form 760 or Form 760PY, while the nonresident spouse will file Form 763, if applicable. However, if one spouse is a full-year resident and the other spouse is a part-year resident, you may file a joint return using Form 760PY. See the Form 760PY instructions for additional information.

Nonresidents

File Form 763, Nonresident Return, if:

You had income from Virginia sources, other than interest from personal savings accounts, interest or dividends from an individual stock market investment, or pension payments from a Virginia payor.

Income from Virginia sources includes:

1. Items of income gain, loss and deductions attributable to: a) The ownership of any interest in real or tangible personal property in Virginia; b) A business trade, profession, or occupation carried on in Virginia; and c) Prizes paid by the Virginia Lottery and gambling winnings from wagers placed or paid at a location in Virginia.
2. Income from intangible personal property, including annuities, dividends, interest, royalties and gains from the disposition of intangible personal property employed by an individual in a business, trade, profession or occupation carried on in this state.

If you were a Virginia resident for part of the year and you also received Virginia source income during your period of residence outside Virginia, you must file Form 760PY and Form 763. The Virginia source income reported on Form 763 will be only the Virginia source income you received while a nonresident.

Exceptions for Certain Nonresidents

Kentucky and the District of Columbia: If you were a resident of Kentucky or the District of Columbia who commuted daily to work in Virginia, you are not required to file a Form 763 Nonresident Return, provided that 1) you had no actual place of abode in Virginia at any time during the taxable year, and 2) your only income from Virginia sources was salaries and wages, and 3) your salary and wages were subject to income taxation by Kentucky or the District of Columbia.

Maryland, Pennsylvania and West Virginia: If you were are a resident of Maryland, Pennsylvania or West Virginia and you earned salaries and wages in Virginia, you do not have to file a Form 763, Nonresident Return, provided that 1) your only income from Virginia sources was salaries and wages, and 2) you were present in Virginia for 183 days or less during the taxable year, and 3) your salaries and wages were subject to taxation by Maryland, Pennsylvania, or West Virginia.

The exception for certain nonresidents of Kentucky, the District of Columbia, Maryland, Pennsylvania and West Virginia applies only to salaries and wages. For Virginia source income not specifically exempted, you must file Form 763, Nonresident Return.

Getting Started

Before you begin to prepare your Virginia Form 760, you will need the following:

- Your completed federal income tax return.
- W-2, 1099 and VK-1 forms showing Virginia withholding.
- Virginia Schedule ADJ. See next section.
- Schedule OSC and other state income tax returns filed, if you are claiming the credit for tax paid to another state.
- Virginia Schedule CR. See Page 29.

If you are filing an amended return, you will need copies of the records supporting the change to your return, as well as your original return.

Do You Need to Complete Virginia Schedule ADJ?

Complete Virginia Schedule ADJ if you need to report any of the following:

- Additions to Federal Adjusted Gross Income (FAGI)
- Subtractions from FAGI not reported on Form 760
- Deductions from VAGI not reported on Form 760
- Credit for Low-Income Individuals or Virginia Earned Income Credit
- Addition to tax
- Penalties and Interest
- Consumer's Use Tax
- Voluntary Contributions

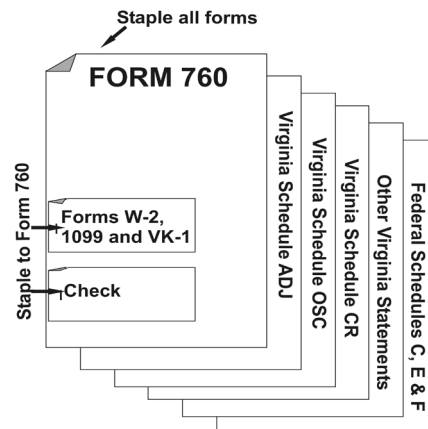
Assembling Your Return

If you file your return by paper, enclose the **original** Virginia Form 760, Schedule ADJ, Schedule OSC and Schedule CR. Do not send photocopies of these forms. Photocopies of all other supporting documents are acceptable.

REQUIRED ATTACHMENTS TO FORM 760

- Forms W-2, 1099 & VK-1 showing Virginia withholding
- Schedule ADJ
- Schedule OSC
- Schedule CR
- Form 760C or Form 760F
- Virginia Credit Schedules
- Other Virginia Statements or Schedules
- Federal Schedules C, C-EZ, E and F
- Required attachments
- Other federal forms as applicable

Reminder: Keep copies of your completed Form 760 and all supporting documentation for three years.



Instructions for Form 760

Name and Address

Enter your name and mailing address in the space provided. If you use Filing Status 3 (married filing separate returns), **do not** enter your spouse's name in the spouse name field. Instead, enter your spouse's name in the space below the Filing Status 3 line.

Deceased Taxpayers: Use the following instructions to file properly and ensure the refund is addressed to the surviving spouse or personal representative.

Single Filers You must list the filer's name and Social Security Number and fill in the oval on Page 2 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 oval on Page 2 to indicate the deceased filer. Use the Primary Taxpayer Deceased oval if the filer in the Your name and Social Security Number fields is deceased. Use the Spouse Deceased oval if the filer in the Spouse's 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 ovals on Page 2. Include a copy of federal Form 1310 and/or the appropriate court appointment papers.

Address Changes: If your address has changed since last filing, fill in the oval in the street address area.

Ovals

Fill in any ovals that apply to you.

- Name or filing status has **changed** since last filing.
- Virginia return was not filed last year.
- Dependent on another's return - See Page 11.
- Amended Return - Fill in both ovals if amending due to Net Operating Loss Deductions.
- I (We) authorize the Department of Taxation to discuss my (our) return with my (our) preparer - By marking this oval you are authorizing the Department of Taxation to respond directly to inquiries from your preparer without contacting you separately for authorization.

Social Security Number

Enter your Social Security Number and the first four letters of your last name in the boxes. If using Filing Status 2, you must also enter the Social Security Number and first four letters of your spouse's last name. If using Filing Status 3, enter your spouse's Social Security Number and record your spouse's name on the line under the Filing Status 3 oval.

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 claiming tax refunds.

Locality Code: Look up the 3-digit code in the list beginning on Page 46 for the locality in which you lived on January 1, 2014. Enter the corresponding number in the boxes provided on Form 760. Local school funding is allocated based in part on this information.

Filing Status

In most cases, your filing status will be the same as the one you selected on your federal return. Fill in the oval next to the appropriate filing status. Fill in the Head of Household oval if you checked the Head of Household box on your federal return. For more information go to the filing status section on the Departments's website: www.tax.virginia.gov.

If one spouse is a Virginia resident and the other is a nonresident, they may not file a joint Virginia return, even if they filed a joint federal return. Instead, the resident spouse must file a separate return (Form 760) using Filing Status 3. If the nonresident spouse has Virginia source income to report, he or she must file a separate return using Form 763. The spouses must compute their itemized deductions and allocate exemptions for dependents as if they had filed separate federal returns. As a general rule, the spouse claiming an exemption for a dependent must be reporting at least half of the total federal adjusted gross income. In addition, each spouse must be able to support his or her claim of itemized deductions. If the underlying expenses for itemized deductions cannot be accounted for separately, each spouse must claim a proportionate share of the deductions based on his or her respective share of the joint federal adjusted gross income.

Exemptions

Enter the number of exemptions allowed in the appropriate boxes. The first box has been completed for you.

Dependents: Generally, you may claim the same number of dependent exemptions allowed on your federal return. If using Filing Status 3, 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.

Multiply the sum of exemptions claimed in the “You,” “Spouse” and “Dependents” boxes by \$930.

65 or Older: To qualify for the additional personal exemption for age 65 or older, 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.

Multiply the sum of exemptions claimed for “65 or older” and “Blind” by \$800.

Low-Income Individuals: You cannot claim the 65 or older or Blind exemptions if you also claimed a Credit for Low-Income Individuals on Line 21 of Form 760.

Exemption Amount: Add the dollar amount from Part A to the dollar amount from Part B. Enter this amount on Line 11.

Note for Filing Status 3: Each spouse must determine exemptions as if separate federal returns had been filed, using the federal rules for separate reporting. If dependent exemptions cannot be accounted for separately, they must be proportionately allocated between each spouse based on each spouse’s income. One spouse may never claim less than a whole personal exemption.

Date of Birth

Please be sure to provide your date of birth. This information is used by the Department to verify 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 Instructions

All amounts entered on your return **must be rounded to the nearest dollar**. Amounts less than 50 cents should be rounded down while all amounts of 50 cents - 99 cents should be rounded up. Rounding to the nearest dollar improves return preparation accuracy and reduces processing time.

Line 1 Federal Adjusted Gross Income Enter the federal adjusted gross income from your federal return. If married filing separately (Filing Status 3), enter only the amount of income attributable to you. Be sure to use the federal adjusted gross income amount, NOT federal taxable income.

Line 2 Additions If you reported any additions on Schedule ADJ, enter the total amount from Line 3 of Schedule ADJ.

Line 3 Add Lines 1 and 2 and enter the total.

Line 4 - Age Deduction

Are you eligible to claim an age deduction? If so, enter your birth date (and your spouse's birth date, if applicable) in the boxes provided above Line 1 on Form 760.

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

Disability Subtraction: If you claim an age deduction, you may not 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. For married taxpayers filing separate returns, if one spouse claimed a Credit for Low-Income Individuals or Virginia Earned Income Credit, neither spouse can claim an age deduction.

If you or your spouse are not claiming a disability subtraction or a credit for low-income and your birth date is on or before January 1, 1949, please read the information below to determine if you qualify for an age deduction and how to compute the amount of the age deduction you may claim for 2013.

Taxpayers Age 65 and Older

If you or your spouse 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 depends upon your birth date, filing status and income.

If your birth date is:

- **On or before January 1, 1939:** 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 individuals born after January 1, 1939, the age deduction is based on the criteria below.
- **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 and reduced by any taxable Social Security and Tier 1 Railroad Benefits.
 - For Filing Status 1, single taxpayers, 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 Deduction Worksheet on the next 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, then allocate half of the joint deduction to each spouse.

Note: You can calculate this deduction online using the Age Deduction Calculator at www.tax.virginia.gov.

Age 65 and Older 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 the 2013 taxable year. Married taxpayers, regardless of whether filing jointly or separately, or whether one or both spouses are claiming an income-based age deduction, must always enter the combined total of both spouses' income.

<p>1. Enter the number of taxpayers born on or between January 2, 1939, and January 1, 1949, who are claiming an <u>income-based age deduction</u> for Age 65 and Older.</p> <p>A. <i>Filing Status 1, Single:</i> Enter 1.</p> <p>B. <i>All Married Taxpayers:</i></p> <ul style="list-style-type: none"> ● If one spouse is claiming an <u>income-based age deduction</u>: Enter 1. ● If both spouses are eligible to claim an <u>income-based age deduction</u> and both spouses are filing Virginia returns, regardless of whether you are filing jointly or separately: Enter 2. 		
<p>2. Enter your Federal Adjusted Gross Income (FAGI).</p> <p>A. <i>Filing Status 1, Single:</i> Enter your FAGI from your federal return.</p> <p>B. <i>All Married Taxpayers:</i> Enter the combined FAGI for you and your spouse from your federal return(s).</p>		
<p>3. Enter your fixed date conformity (FDC) addition, if applicable.</p> <p>A. <i>Filing Status 1, Single:</i> Enter your FDC addition.</p> <p>B. <i>All Married Taxpayers:</i> 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) subtraction, if applicable.</p> <p>A. <i>Filing Status 1, Single:</i> Enter your FDC subtraction.</p> <p>B. <i>All Married Taxpayers:</i> Enter the combined FDC subtraction for you and your spouse.</p>		
<p>6. Subtract Line 5 from Line 4 and enter the difference.</p>		
<p>7. Enter your Social Security and Tier 1 Railroad Benefits.</p> <p>A. <i>Filing Status 1, Single:</i> Enter taxable benefits from your federal return.</p> <p>B. <i>All Married Taxpayers:</i> Enter the combined taxable benefits for you and your spouse from your federal return(s).</p>		
<p>8. Subtract Line 7 from Line 6 and enter the difference. This is your A FAGI.</p>		
<p>9. Enter the income limit for your age deduction - <i>Filing Status 1, Single: enter \$50,000</i> <i>All Married Taxpayers, enter \$75,000</i></p>		
<p>10. If Line 8 is less than Line 9, your A FAGI is below the threshold.</p> <p>A. <i>Filing Status 1, Single:</i> Enter \$12,000 here and on your return.</p> <p>B. <i>All Married Taxpayers:</i> Enter \$12,000 for each spouse claiming an income-based age deduction here and on your return(s).</p>	You	Spouse
<p>11. If Line 8 is greater than Line 9, subtract Line 9 from Line 8 and enter the difference.</p>		
<p>12. Multiply Line 1 by \$12,000 and enter the result.</p>		
<p>13. If Line 11 is greater than Line 12: You do not qualify for an age deduction. 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, subtract Line 11 from Line 12 and enter the difference.</p> <p>A. <i>Filing Status 1, Single:</i> This is your age deduction. Enter on your return.</p> <p>B. <i>Married Taxpayer and <u>only one spouse</u> claiming an income-based age deduction:</i> This is your age deduction. Enter on your return.</p> <p>C. <i>Married Taxpayers and <u>both spouses</u> claiming an income-based age deduction - Go to Line 15.</i></p>		
<p>15. <i>Married Taxpayers and both spouses are claiming an income-based age deduction:</i> Divide Line 14 by 2.</p> <p style="text-align: center;">Enter the result in the "You" and "Spouse" columns. Enter on your return(s).</p>	You	Spouse

- Line 5 Social Security Act and Equivalent Tier 1 Railroad Retirement Act Benefits** Enter the amount of taxable social security and/or Tier 1 Railroad Retirement Act Benefits that you included in your federal adjusted gross income.
Do not include Tier 2 Railroad Retirement Benefits and Other Railroad Retirement and Railroad Unemployment Benefits. See instructions for Schedule ADJ to determine if these benefits can be included as other subtractions.
- Line 6 State Income Tax Refund or Overpayment Credit** Enter the amount of any state income tax refund or overpayment credit that you reported as income on your federal return.
- Line 7 Subtractions** If you reported any other subtractions on Virginia Schedule ADJ, enter the total amount from Line 7 of Schedule ADJ.
- Line 8** Add Lines 4, 5, 6 and 7 and enter the total.
- Line 9 Virginia Adjusted Gross Income** Subtract Line 8 from Line 3 and enter the total. Compare this number with the filing threshold for your filing status on Page 1 to see if you are required to file Form 760. If your income is below the threshold amount, but you had Virginia income tax withheld or made estimated tax payments, follow the instructions on Page 1 to complete your return and claim your refund.
- Line 10 Standard or Itemized Deductions** You must claim the same type of deductions (standard or itemized) on your Virginia return as you claimed on your federal return. Your state and local income taxes must be subtracted from your itemized deductions. Property and other taxes included as deductions on your federal return are also allowed on your Virginia return. If one spouse claims itemized deductions, the other spouse must also claim itemized deductions.
If a joint federal return was filed and you are filing separate returns in Virginia (Filing Status 3), itemized deductions that cannot be accounted for separately must be allocated proportionately between spouses based on each spouse's share of the combined federal adjusted gross income.

STANDARD DEDUCTIONS

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Virginia return. Enter on Line 10 the amount listed below that corresponds with your filing status.

- Single.....Filing Status 1 Enter \$3,000 on Line 10
- Married joint returnFiling Status 2 Enter \$6,000 on Line 10
- Married separate returnFiling Status 3..... Enter \$3,000 on Line 10

Do not complete Lines 10a or 10b when claiming a standard deduction.

Dependent on Another's Return - If you can be claimed as a dependent on the federal return of another taxpayer, your standard deduction is limited to the amount of your earned income. Enter the **smaller** of the amount of earned income or the standard deduction amount on Line 10.

ITEMIZED DEDUCTIONS

You must claim itemized deductions on your Virginia return if you claimed itemized deductions on your federal return. Before making an entry on Form 760, Lines 10a or 10b, answer the following questions:

Do you have an addition (Schedule ADJ, Line 2a) or subtraction (Schedule ADJ, Line 6a) for Fixed Date Conformity?

- OR { **YES**→ Refer to Page 12 and follow the instructions on the FDC Worksheet and Itemized Deduction Worksheet to complete Form 760, Lines 10a and 10b.
- NO**→ Are your itemized deductions on your federal return limited?

- OR { **YES**→ Refer to Page 12 and follow the instructions on the Itemized Deduction Worksheet to complete Form 760, Lines 10a and 10b.
- NO**→ Enter the total from federal Schedule A on Form 760, Line 10a; and the state and local income tax from federal Schedule A on Form 760, Line 10b.

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 of this worksheet for the FAGI you used to compute your federal limitations.

Computation of Fixed Date Conformity Federal Adjusted Gross Income

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

MODIFICATIONS TO ITEMIZED DEDUCTION DUE TO FIXED DATE CONFORMITY

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 1.6 _____
- 7 Enter amount from Line 5 above7 _____
- 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..8 _____
- 9 Subtract Line 8 from Line 6. If Line 8 is greater than Line 6, enter -0- 9 _____
- 10 Enter the amount from federal Schedule A, Line 9..... 10 _____
- 11 Enter the amount from federal Schedule A, Line 15..... 11 _____
- 12 Enter the amount from federal Schedule A, Line 19..... 12 _____
- 13 Enter the amount from federal Schedule A, Line 20..... 13 _____
- 14 Unreimbursed employee expenses from federal Schedule A, Line 21 14 _____
- 15 Tax preparation fees from federal Schedule A, Line 22..... 15 _____
- 16 Other expenses claimed on federal Schedule A, Line 23..... 16 _____
- 17 Add Lines 14 through 16..... 17 _____
- 18 Enter amount from Line 5 above 18 _____
- 19 Multiply Line 18 above by 2% (.02)..... 19 _____
- 20 If Line 19 is greater than Line 17, enter -0-. Otherwise, subtract Line 19 from Line 17..... 20 _____
- 21 Enter the amount from federal Schedule A, Line 28..... 21 _____
- 22 Add Lines 9, 10, 11, 12, 13, 20 and 21 22 _____

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 from Line 22 on Line 10a, Form, 760. Enter the state and local tax from federal Schedule A on Form 760 Line 10b.

YES. Your deduction may be limited. Complete the Virginia LIMITED ITEMIZED DEDUCTION WORKSHEET below.

LIMITED ITEMIZED DEDUCTION WORKSHEET

Refer to federal Schedule A when completing the worksheet below. However, if you completed the FDC Worksheet above, substitute those figures for corresponding Schedule A information.

Part A - Total federal itemized deductions.

- 1. Federal Sch. A, total lines 4, 9, 15, 19, 20, 27 & 28 or line 22 from the above FDC Worksheet..... 1 _____
- 2. Add the amounts on Schedule A, lines 4 (or FDC Worksheet, line 9), 14 and 20, plus any gambling losses included on line 28. 2 _____
- 3. Subtract line 2 from line 1. If the result is zero, **stop here**; enter the amount from line 1 above on line 10a, Form 760. (The limitation does not apply.)..... 3 _____
- 4. Multiply line 3 above by 80% (0.80). 4 _____
- 5. Enter the total from Form 760, line 1 or Line 5 of the FDC Worksheet. 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..... 6 _____
- 7. Subtract line 6 from line 5. If the result is zero or less, **stop here**; complete line 10a of Form 760 (the limitation does not apply.)..... 7 _____
- 8. Multiply line 7 above by 3% (0.03). 8 _____
- 9. Enter the smaller of line 4 or line 8..... 9 _____
- 10. Total itemized deductions. Subtract line 9 from line 1. Enter the total on line 10a, Form 760 under Total Deductions and continue the worksheet. 10 _____

Part B - State and local income tax modification

- 11. Enter the state and local income tax shown on Schedule A, Line 5..... 11 _____
- 12. Enter the amount from line 9 above. 12 _____
- 13. Enter the amount from line 3 above. 13 _____
- 14. Divide line 12 by line 13. Enter the result to 3 decimal places. 14 _____
- 15. Multiply line 14 by line 11. 15 _____
- 16. Subtract line 15 from line 11. Enter on line 10b, Form 760. 16 _____

Line 11 Exemptions Enter the sum of the total dollar amount from Exemption Section A and the total dollar amount from Exemption Section B.

Line 12 Deductions If you reported any deductions on Schedule ADJ, enter the total amount from Line 9 of Schedule ADJ. You must attach the Schedule ADJ to your return.

Line 13 Add Lines 10, 11 and 12 and enter the total.

Line 14 Virginia Taxable Income Subtract Line 13 from Line 9.

Line 15 Amount of Tax To compute your tax, you can use either the tax table or the tax rate schedule on Page 37 or use the Tax Calculator on the Department's website.

Line 16 Spouse Tax Adjustment (STA) Couples filing jointly under Filing Status 2 may reduce their tax by up to \$259 with the STA if **both have taxable income** to report and their combined taxable income on Line 14 is more than \$3,000. Using the STA, couples filing joint returns will not pay higher taxes than if they had filed separate returns. To complete the Spouse Tax Adjustment Worksheet:

- Both taxpayers on the joint return must have income.
- Recompute your Federal Adjusted Gross Income (FAGI) as if you and your spouse filed separate federal returns. A worksheet is provided on the next page to help in computing separate FAGI.
- Use the recomputed FAGI to compute the Virginia Adjusted Gross Income (VAGI) for each spouse. Make sure that the sum of Lines 16a and 16b equal the amount on Line 9.
- Use the separate VAGI on Line 1 of the Spouse Tax Adjustment Worksheet.

HOW IT WORKS: Virginia tax rates increase with income: 2% up to \$3,000; 3% from \$3,001 to \$5,000; 5% from \$5,001 to \$17,000; and 5.75% for income over \$17,000. The STA lets both incomes reported on jointly filed returns benefit from the lower tax rates.

EXAMPLE: The Smiths have combined Virginia taxable income of \$42,000. Mr. Smith's income is \$30,000 and Mrs. Smith's income is \$12,000. Without the STA, their Virginia tax is \$2,157. With the STA, both incomes benefit from the lower tax rates. Using the STA Calculator at www.tax.virginia.gov, the Smiths compute an STA of \$214, reducing their taxes to \$1,943. If you cannot access the Department's website, use the following worksheet to calculate your STA. You will need your federal tax return and, if applicable, a completed Virginia Schedule ADJ.

Enter your STA amount on Line 16 of Form 760. You must also enter the Virginia Adjusted Gross Income (VAGI) for each spouse on Lines 16a and 16b.

Note: To speed processing, be sure to enter the Virginia Adjusted Gross Income for each spouse on Lines 16a and 16b.

- Line 17 Net Amount of Tax** Subtract Line 16 from Line 15 and enter the difference on Line 17.
- Line 18a Virginia Tax Withheld During the 2013 Taxable Year** Enter the amount of Virginia tax withheld from your W-2, 1099 and VK-1 form(s) in the box labeled "Your Virginia Withholding".
- Line 18b** If filing a joint return, enter the amount of Virginia tax withheld from your spouse's W-2, 1099 and VK-1 form(s) in the box labeled "Spouse's Virginia Withholding."
- Line 19 Estimated Payments for the 2013 Taxable Year** Enter the total amount of your 2013 estimated payments. Remember to include any overpayment from your 2012 tax return that you applied to your 2013 estimated taxes (calendar year filers due dates are May 1, 2013; June 15, 2013; September 15, 2013; and January 15, 2014).

If you did not have enough income tax withheld this year, you may need to increase the amount of tax withheld or pay estimated income tax for 2014. 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 payments, file Form 760ES or visit the Department's website at www.tax.virginia.gov/ind.**

- Line 20 Extension Payments** Enter the amount of tentative tax paid with your Form 760IP or the amount paid if you made an extension payment on the Department's website.
- Line 21 Tax Credit for Low-Income Individuals or Virginia Earned Income Credit** If you claimed a Credit for Low-Income Individuals or Virginia Earned Income Credit, enter the total amount from Line 17 of Schedule ADJ. Refer to Page 25 of this instruction booklet for additional information. The amount of the credit claimed may not exceed your tax liability on Line 17 of Form 760. For example, if the net tax on Line 17 is \$141, and the allowable amount of your eligible credit is \$300, then enter \$141 on Line 21.
- Line 22 Credit for Tax Paid to Another State** Enter the amount of credit for tax paid to another state that you claimed on Schedule OSC, Line 21. Refer to Page 28 for additional information. **You must attach Schedule OSC and a copy of each state return for which you are claiming credit. The other state's return must show the computation of tax due.**
- Line 23 Other Credits** If you claimed any credits on Virginia Schedule CR, enter the amount from Section 5, Part 1, Line 1A of Virginia Schedule CR.
- If you are only claiming a Political Contributions Credit, enter the amount of the credit and fill in the oval. 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.
- Note: The Credit for Low-Income Individuals, the Credit for Taxes Paid to Another State and most credits from Schedule CR, including the Political Contribution Credit, are nonrefundable. The total of all nonrefundable credits cannot exceed your tax liability as shown on Line 17 of Form 760.
- Line 24 Total Payments and Credits** Add the amounts on Lines 18 through 23.
- Line 25** If Line 24 is smaller than Line 17, subtract Line 24 from Line 17. **This is the amount of tax you owe.**
- Line 26** If Line 17 is smaller than Line 24, subtract Line 17 from Line 24. **This is the amount of tax you have overpaid.**
- Line 27** If you would like some or all of your overpayment from Line 26 credited to your estimated taxes for next year, enter the amount in the box.
- Line 28 Adjustments and Voluntary Contributions** If you reported any adjustments or voluntary contributions on Schedule ADJ, enter the total amount from Line 24 of Schedule ADJ.
- Line 29** Add Line 27 and Line 28.
- Line 30** *If you owe tax on Line 25, and you reported any adjustments or voluntary contributions on Schedule ADJ, add Lines 25 and 29 and enter the total.*

-OR-

If you overpaid your taxes on Line 26, but you credited all or part of the overpayment to next year's estimated tax, and/or had adjustments or voluntary contributions that exceeded your overpayment, and Line 29 is greater than Line 26, subtract Line 26 from Line 29 and enter the difference.

PAYMENT OPTIONS

Important: 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 other penalties, such as the penalty for late payment of a tax.

Web Payments: Use the Department's website, www.tax.virginia.gov/ind, to make a payment online. Payments are electronically transferred from your savings or checking account. There is no fee charged by the Department.

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 Page 46 for a listing of localities. Make sure your Social Security Number is on your check and make a notation that it is your 2013 Virginia income tax payment.

If you file but do not pay with the return, you will be billed if your payment is not submitted by May 1st. To submit a payment separately from the return, but on or before May 1st, go to the Department's website and download the Form 760PMT. **Important:** Never submit Form 760PMT with a copy of your return.

Credit or Debit Card: Call 1-800-2PAY-TAX, or visit www.officialpayments.com to pay over the Internet,. The jurisdiction code for Virginia is 1080. You will need this number when you arrange for a credit or debit card payment.

If you have already filed your return with your Commissioner of the Revenue and did not fill in the credit or debit card oval, call your local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit or debit card payment. Phone numbers are listed beginning on Page 46.

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. After you complete the transaction be sure to fill in the oval on Line 30 indicating that you have arranged for a credit or debit card payment.



Line 31 If Line 26 is greater than Line 29, enter the difference in the box. **This is your refund.**

Choose the direct deposit or debit card option for your refund by filling in the applicable oval below Line 31 on Form 760. If you do not provide the direct deposit banking information, you are authorizing the Department of Taxation to issue you a debit card.

Note: You do not have the option to request a paper refund check. You must select either debit card or direct deposit for your refund.

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.

Note: 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 for details.

Debit Card: The Commonwealth of Virginia has replaced individual income tax refund checks with debit cards. If you do not choose the direct deposit option for your refund by filling in the applicable information on Form 760, you are authorizing the Department of Taxation to issue a debit card to you.

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. Enter the number from left to right and leave any unused boxes blank. *Do not include the check number.*

John Smith
Mary Smith
100 Main Street
Richmond, VA 23220

PAY TO THE ORDER OF _____

ANYTOWN BANK
Anytown, VA 20000

FOR _____

① 250250025 ② 2020201186 1234

Date _____

\$ _____

Dollars

Do not include the check number

SAMPLE

Important: The Department of Taxation is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted. Do not use the routing number on a deposit slip if it is different from the routing number on your checks.

Remember: It is always faster and more efficient to file your return electronically. If you file your tax return electronically your refund will typically be processed in about 1 week. If you file your tax return on paper, your refund will typically take about 4 weeks.

Fill in All Ovals that Apply

- Qualifying farmer, fisherman or merchant seaman. Fill in this oval if at least 2/3 of your gross income is a result of self-employment as a farmer, fisherman or merchant seaman.
- Federal Schedule C filed with your federal return.
- Overseas on due date. If you were overseas on May 1, 2014, fill in this oval and attach a statement explaining your situation. Your return is due **by July 1, 2014.**
- Earned Income Tax Credit claimed on your federal return. If you claimed an Earned Income Tax Credit on your federal return, fill in the oval and enter the amount of the federal credit claimed.
- Primary Taxpayer Deceased. If the filer in the Your name and Social Security Number fields is deceased.
- Spouse Deceased. If the filer in the Spouse name and Social Security Number fields is deceased.
- Electronic Form 1099G. If you have itemized deductions and agree to obtain your Form 1099G income tax refund statement electronically.

Electronic Form 1099-G

At the bottom of the return above the signature area, an oval is provided for you to indicate that you agree to obtain 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.

Signature(s)

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. Include your daytime and evening phone numbers in the spaces provided.

Tax Preparer Information

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

Any person who prepares, or employs one or more individuals to prepare, 50 or more individual income tax returns for compensation is required to file all individual income tax returns using e-File. An income tax return preparer does not include volunteers who prepare tax returns for the elderly or poor as part of a nonprofit organization's program.

Tax preparers may request a hardship waiver to these filing requirements by completing and submitting Form 8454P. For additional information, visit www.tax.virginia.gov.

Paid tax preparers are required to complete the Filing Election field located at the bottom of Page 2 of Form 760 using one of the codes below.

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.

Instructions for Virginia Schedule ADJ

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 Internal Revenue Code 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.

Additions to Income

Enter your name in the box in the top left corner of Schedule ADJ (both names if filing jointly) and the Social Security Number of the primary taxpayer as shown on your Virginia Individual Income Tax Return.

Line 1 Interest on obligations of other states Enter the amount of any interest on obligations of other states not included in your Federal Adjusted Gross Income, which is taxable in Virginia, less related expenses.

Line 2 Other additions to Federal Adjusted Gross Income

Line 2a Fixed Date Conformity Addition

A. Bonus Depreciation If depreciation was included in the computation of your Federal Adjusted Gross Income and one or more of the depreciable assets received the special 30% or 50% bonus depreciation deduction for federal purposes in any taxable year from 2001 through 2013, then depreciation must be recomputed for Virginia purposes as if such assets did not receive the special 30% or 50% bonus depreciation deduction for federal purposes in any taxable year from 2001 through 2013. If the total 2013 Virginia depreciation is less than 2013 federal depreciation, then the difference must be recognized as an **addition**.

Enter the amount that should be added to Federal Adjusted Gross Income based upon the recomputation of allowable depreciation. **A.** _____

B. Other Fixed Date Conformity Additions If you are required to make any Other Fixed Date Conformity additions, enter the total amount of such additions on this line. Also, please attach a schedule and explanation of such additions.

Enter any other Fixed Date Conformity additions here. **B.** _____

C. Enter the total of Lines A and B above and on Schedule ADJ, Line 2a **C.** _____

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 in the categories listed below. **If you have more than two additions on Lines 2b-2c of Schedule ADJ, enter the code "00" and the total addition amount on 2b and attach an explanation of each addition to your return.**

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10 Interest on federally exempt U.S. obligations - Enter the amount of interest or dividends exempt from federal income tax, but taxable in Virginia, less related expenses.

11 Accumulation distribution income - Enter the taxable income used to compute the partial tax on an accumulated distribution as reported on federal Form 4970.

12 Lump-sum distribution income - If you received a lump-sum distribution from a qualified retirement plan and used the 20% capital gain election, the 10-year averaging option, or both on federal Form 4972, complete the table below:

Enter the total amount of distribution subject to federal tax. (ordinary income and capital gain).....	1. _____
Enter the total federal minimum distribution allowance, federal death benefit exclusion and federal estate tax exclusion.....	2. _____
Subtract Line 2 from Line 1. Enter this amount on Line 2b or 2c of your Virginia Schedule ADJ.	3. _____

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 subtraction 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 added to the Virginia return.

99 Other - Enter the amount of any other income not included in federal adjusted gross income, which is taxable in Virginia. Attach an explanation of the addition.

Line 3 Total Additions Add Lines 1 through 2c and enter the total in the box. Enter this amount on Line 2 of Virginia Form 760.

Subtractions from Income

Line 4 Obligations of the U.S. Enter the amount of any income (interest, dividends and gain) from obligations of the U.S. that are included in your federal adjusted gross income, but are exempt from Virginia state tax.

Income from obligations issued by the following organizations IS NOT taxable in Virginia: Tennessee Valley Authority, Federal Deposit Insurance Corporation, Federal Home Loan Bank, Federal Intermediate Credit Bank, Governments of Guam, Puerto Rico & Virgin Islands, U.S. Treasury bills, notes, bonds and savings bonds, Federal Land Bank, Federal Reserve Stock, Farm Credit Bank, Export-Import Bank of the U.S., U.S. Postal Service and Resolution Trust Corporation.

Income from obligations issued by the following organizations IS taxable in Virginia: Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Government National Mortgage Association, Inter-American Development Bank and International Bank for Reconstruction and Development.

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**. On joint returns, each spouse can qualify for the deduction. Individuals can subtract up to \$20,000 of disability income, as defined under IRC § 22(c)(2)(b)(iii).

Enter YOUR subtraction on Line 5a and your SPOUSE'S subtraction on Line 5b.

A taxpayer cannot claim an age deduction on Line 4 of Form 760 and a subtraction for disability income. Claim the one that benefits you the most. For married taxpayers filing a joint return, each taxpayer may claim, if applicable, an age deduction or a subtraction for disability income.

Line 6 Other subtractions from federal adjusted gross income

Line 6a - Special Fixed Date Conformity Subtraction

A. Bonus Depreciation If depreciation was included in the computation of your Federal Adjusted Gross Income and one or more of the depreciable assets received the special 30% or 50% bonus depreciation deduction for federal purposes in any taxable year from 2001 through 2013, then depreciation must be recomputed for Virginia purposes as if such assets did not receive the special 30% or 50% bonus depreciation deduction for federal purposes in any taxable year from 2001 through 2013. If the total 2013 Virginia depreciation is more than 2013 federal depreciation, then the difference must be recognized as a subtraction.

Enter the amount that should be subtracted from Federal Adjusted Gross Income based upon the recomputation of allowable depreciation. **A.** _____

B. Other Fixed Date Conformity Subtractions If you are required to make any Other Fixed Date Conformity subtractions, enter the total amount of such subtractions on this line. Also, attach a schedule and explanation of such subtractions.

Enter total amount of such subtractions here..... **B.** _____

C. Add Lines A and B. Enter here and on Schedule ADJ, Line 6(a)..... **C.** _____

Lines 6b - 6d Other subtractions On Lines 6b-6d, enter the 2-digit code, listed in the following table, in the boxes on Schedule ADJ, followed by the amount, for any subtractions from federal adjusted gross income in the categories listed below.

Other Subtractions for Lines 6b - 6d

If you have more than 3 subtractions on Lines 6b-6d of Schedule ADJ, enter the code "00" and the amount of total subtractions in the first box and attach an explanation of each subtraction to your return.

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- 20** **Income from Virginia Obligations** - Enter the amount of income from Virginia obligations that you included in your federal adjusted gross income. Income from Virginia obligations would include interest on Virginia state bonds or municipal obligations and gains from sales of those obligations that are included in your federal adjusted gross income.
- 21** **Federal Work Opportunity Tax Credit Wages** - Enter the amount of wages or salaries eligible for the federal Work Opportunity Tax Credit that you included in your federal adjusted gross income. Do not enter the federal credit amount.
- 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.
- 24** **Virginia Lottery Prizes** - Enter the sum of all prizes under \$600 awarded to you by the Virginia Lottery Department to the extent that you included them in your federal adjusted gross income.
- 28** **Virginia National Guard Income** - Enter the amount of wages or salaries for active and inactive service in the National Guard of the Commonwealth of Virginia for persons of rank O3 and below included in federal adjusted gross income. This amount may not exceed the amount of income received for 39 days or \$3,000, whichever is less. Reminder: This subtraction does not apply to members of the active or reserve units of the Army, Navy, Air Force or Marines, or the National Guard of other states or the District of Columbia. If you claim this subtraction, you cannot claim a credit for Low-Income Individuals.
- 30** **Military Pay and Allowances Attributable to Active Duty Service in a Combat Zone or a Qualified Hazardous Duty Area** - Enter any military pay and allowances earned while serving by the 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 that has not been otherwise subtracted, deducted or exempted from federal adjusted gross income.

- 31** **Retirement Plan Income Previously Taxed by Another State** - Enter the amount of retirement income received during the taxable year on which the contributions were taxed in another state, but were deductible from federal adjusted gross income during the same period. The total amount of this subtraction cannot exceed the amount of the contributions previously taxed by another state, usually in a previous year.
- 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 Compensation Benefits** - Enter the amount of unemployment compensation benefits received during the taxable year reported as income on your federal income tax return.
- 38** **Basic Military 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. 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 \$1.00 of income over \$15,000, the maximum subtraction is reduced by \$1.00. 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 Employees** - 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. 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.

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- 40** **Income Received by Holocaust Victims** - To the extent included in your federal adjusted gross income, 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, an individual being forced into labor against his or her 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** **Payments Made under the Tobacco Settlement** - Enter the amount of payments received under the Tobacco Master Settlement Agreement and the National Tobacco Grower Settlement Trust, provided they have not been deducted for federal tax purposes.
- 42** **Gain on the Sale of Land for Open-Space Use** - Enter the amount of any gain on the sale or exchange of real property or easement to real property that results in the property or easement being devoted to open-space use, as defined in *Va. Code* § 58.1-3230, for a period not less than 30 years.
- 44** **Congressional Medal of Honor Recipients** - Enter the amount of military retirement income you received as an individual awarded the Congressional Medal of Honor.
- 46** **Military Death Gratuity Payments** - Retroactive to the 2001 taxable year, 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. Report on Schedule ADJ, Line 6.
- 49** **Certain Death Benefit Payments** - Allows a beneficiary taxpayer to subtract the death benefit payments received from an annuity contract that are subject to

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- 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 be 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** - To the extent a taxpayer's federal gain 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 their 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 an explanation for other subtractions.

Line 7 Total Subtractions Add Lines 4 through 6d. Enter the sum in the box to the right **and** on Line 7 of Form 760.

Deductions from Income

Lines 8a - 8c Deductions On Lines 8a-8c, enter the 3-digit code, listed in the following table, in the boxes on Schedule ADJ, followed by the amount, for any deductions from Virginia adjusted gross income in the categories listed below.

Do not fill in the loss box unless you are claiming a bank franchise deduction (Code 112). See the instructions at the end of this section.

Other Deductions for Lines 8a - 8c

If you have more than 3 deductions on Lines 8a-8c of Schedule 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.

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101 Child and Dependent Care Expenses - You may claim this deduction on your Virginia return only if you were eligible to claim a credit for child and dependent care expenses on your federal return. Enter the amount on which the federal credit for child and dependent care 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.**

102 Foster Care Deduction - Foster parents may claim a deduction of \$1,000 for each child residing in their home 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.

103 Bone Marrow Screening Fee - Enter the amount of the fee paid for an initial screening to become a possible bone marrow donor, provided you were not reimbursed for the fee and 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 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 taxable 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 to the Virginia College Savings Plan during the taxable year.

105 Continuing Teacher Education - 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 these expenses were not deducted from federal adjusted gross income.

106 Long-Term Health Care Premiums - Enter the amount of premiums paid for long-term health care insurance, provided that they were not actually included as an itemized deduction on Schedule A of your federal

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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 to the Virginia Public School Construction Grants Program and Fund, provided that 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. 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 9 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 on certain energy efficient equipment or appliances, up to \$500 per year. If filing a joint return, you may deduct up to \$1,000.

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110 Organ and Tissue Donor Expenses - Allows a deduction for unreimbursed expenses that are paid 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. If filing a joint return, the deduction is limited to \$10,000 or the actual amount paid.

111 Charitable Mileage - Enter the difference between 18 cents per mile and the charitable mileage deduction per mile allowed on federal Schedule A. 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. Complete the worksheet below to determine the amount of your adjustment.

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. In the year of disposition the adjustment will be a subtraction 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

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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. In the years following the year of disposition, the taxpayer would be 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.

114 Prepaid Funeral, Medical, and Dental Insurance Premiums - You may be allowed a deduction of payments 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 year and federal adjusted gross income not in excess of \$30,000 for the 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.

Computation of Deduction for S Corporation Subject to Bank Franchise Tax

Certain shareholders of small business corporations subject to bank franchise tax may deduct the gain or add back the loss of the S Corporation. 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. Subtract Line d from Line a. This is your net deduction amount. If this amount is negative you must enter the amount on Schedule ADJ, Line 8a and fill in the box marked "LOSS". .

Line 9 Total Deductions: Add Lines 8a through 8c and enter the total in the box. Enter this amount on Line 12 of your Form 760.

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 to 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. You cannot claim both a Credit for Low-Income Individuals and a Virginia Earned Income Credit. Claim the credit that benefits you the most. Please complete the entire section.

Eligibility Requirements: The Credit for Low-Income Individuals or Virginia Earned Income Credit may **NOT** be claimed if you, your spouse, or any dependents claimed on your return or on your spouse's return claim any of the following:

Before claiming the credit, make sure you are eligible!



- Age deduction
- Exemption for taxpayers who are blind or age 65 and over
- Virginia National Guard subtraction (see Subtraction Code 28)
- Basic military pay subtraction (see Subtraction Code 38)
- Federal & state employee subtraction (see Subtraction Code 39) **OR**
- You are claimed as a dependent on another taxpayer's return.

Line 10 Compute your Family VAGI: Enter your Social Security Number, name and Virginia adjusted gross income (VAGI) from Line 9, Form 760. For all married taxpayers, enter your spouse's Social Security Number and name, and then follow the instructions below for your filing status:

- **Filing Status 2, Married Filing Jointly:** If you entered the joint VAGI for both you and your spouse exactly as shown on Line 9, Form 760, of your joint return, you do not need to enter a separate VAGI for your spouse. If you entered only your portion of the VAGI from Line 9, Form 760, then enter your spouse's VAGI on your spouse's line. The sum of your VAGI and your spouse's VAGI should equal the joint VAGI amount shown on Line 9, Form 760.
- **Filing Status 3, Married Filing Separately:** To claim the credit, you are required to provide your spouse's VAGI. If your spouse is:
 - Filing a separate Virginia Form 760, enter the VAGI on Line 9, Form 760, from your spouse's return. Only one spouse may claim the Credit for Low-Income Individuals.
 - Not required to file a Virginia Form 760 (for example, if your spouse is a nonresident), compute your spouse's VAGI as if your spouse is required to file a Virginia Form 760 resident return and enter the amount on your spouse's line.

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

Add the VAGI amounts and enter the total. **This is your family VAGI.**

Line 11 Determine if you Qualify for the Credit for Low-Income Individuals: Enter the number of family members listed in Line 10. If your family VAGI on Line 10 is equal to or less than the federal poverty amount for your family size, you are eligible to claim the Credit for Low-Income Individuals.

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 person, spouse and dependent exemption, add \$4,020 to the Poverty Guidelines.

Line 12 Exemptions to Compute Credit: If you qualify for the Credit for Low-Income Individuals, enter the number of personal exemptions you reported on your Form 760.

Line 13: Multiply Line 12 by \$300. Enter the result on Line 13 and proceed to Line 14. If you do not qualify for the 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 Credit, the taxpayer must first determine his 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 Credit, which is 20% of the federal Earned Income Tax Credit. The spouses may then claim their proportional shares of the credit on their separate returns.

Line 15: Multiply the amount on Line 14 by 20% (.20).

Line 16: Enter the greater of Line 13 or Line 15.

Line 17 Compute Your Credit: Compare the amount entered on Line 16, Schedule ADJ, to your tax liability on Line 17, Form 760. Enter the smaller amount on Line 17, Schedule ADJ and on Line 21, Form 760.

The Credit for Low-Income Individuals or Virginia Earned Income Credit is a nonrefundable credit. A nonrefundable credit cannot exceed your tax liability. If you claim any credits on Lines 22 or 23, Form 760, in addition to the Credit for Low-Income Individuals or Virginia Earned Income Credit, the sum of all nonrefundable credits claimed cannot exceed your tax liability on Line 17, Form 760.

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.

Adjustments to the Amount of Tax

Line 18 Addition to Tax Use Form 760C to compute any addition to tax you may owe for underpayment of estimated taxes. Use Form 760F if at least 66 2/3% of your income is derived from farming, fishing and/or being a merchant seaman.

You will not owe an addition to tax if each payment is made on time and:

- you owe \$150 or less in tax with your return.
- total withholding and timely estimated payments were at least 90% (66 2/3% for farmers, fishermen and merchant seamen) of your 2013 tax liability after nonrefundable credits or 100% of your 2012 tax liability after nonrefundable credits.
- you meet one of the exceptions computed on Form 760C or Form 760F. Attach Form 760C or 760F showing the computation.

If you do not meet the criteria shown above, visit www.tax.virginia.gov, or refer to Form 760C or Form 760F. If you need to complete Form 760C or 760F, enter the amount of the addition to tax on this line. Those who file Form 760C or Form 760F should fill in the oval and attach a completed copy of 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 on Page 2 of 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 your return is filed. 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, to a maximum of 30%. If you file your return during the extension period, but do not pay the tax due when you file your return, both the extension penalty and the late payment penalty may apply. The extension penalty will apply from the due date of the return through the date the return is filed and the late payment penalty will apply from the date the return is filed through the date of payment. To avoid paying the late payment penalty during the extension period, you must pay any tax owed **when you file the return**.

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, even if you had an extension, you are liable for interest on the tax due amount on Form 760, Line 25, from the due date to the date filed or postmarked. If you do not pay in full when you file the return, you may be subject to additional penalties and interest. To obtain the daily interest factor, please call **(804) 367-8031** or contact your locality.

Line 21 Consumer's Use Tax If the 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 out-of-state sources other than mail order catalogs, then you must report these purchases and pay consumer's use tax on the TOTAL amount of all untaxed purchases from all sources during the calendar year.

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

For purchases on or after 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).

Visit the website at www.tax.virginia.gov for more information. Enter the amount of Consumer Use Tax you owe on Line 21 of Virginia Schedule ADJ, or file Form CU-7.

Voluntary Contributions

Donate to the General Fund by writing a check to the State Treasurer and designating it as a donation to the Commonwealth's General Fund. You must attach your payment to Form GFD. Visit www.tax.virginia.gov or call (804) 367-8031 to obtain this form.

Line 22 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. Enter the contribution code(s) and amount(s) you are donating in the boxes.

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

Note: If you are donating to more than 3 organizations, enter the code "00" in the first box and enter the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization.

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

Line 23 Public School and Library Foundations Lines 23a-23c are for donations to Public School Foundations or Library Foundations. You may contribute to Public School Foundations or Library Foundations even if you owe a tax balance or if you wish to donate more than your expected refund. If you want to donate to more than 3 foundations, enter "999999" and the total amount donated to foundations on Line 23a, and attach a schedule showing the foundation number, name and amount donated to each.

Public School and Library Foundations - enter the 6-digit code from the lists starting on Page 34.

You can make a contribution directly to any of the organizations listed above. For more information about these groups, including how you can make a contribution, see Page 30.

Line 24 Total adjustments Enter the total of Lines 18 - 23c. Enter this amount on Line 28 of Form 760.

Instructions for Virginia Schedule OSC

Credit for Tax Paid to Another State

Compute **all** credits for taxes paid to other states on Schedule OSC and enter the total credit claimed on Line 22 of Form 760.

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 that the income is taxed by Virginia as well as the other state. See *Va. Code* § 58.1-332 for information on capital assets. *If the income is from Arizona, District of Columbia, California or Oregon, claim the credit on the nonresident income tax return of that state instead of on the Virginia return.* Attach a complete copy of Schedule OSC and all other states' returns to Form 760. The credit must be computed separately for each state. Schedule OSC is available on the Department's website at www.tax.virginia.gov or by calling (804) 440-2541.

Border State Method You may qualify for a special computation if you are required to file a return with Virginia and **only one** other state provided that other state is Kentucky, Maryland, North Carolina or West Virginia. The income from the border state must consist solely of wages and salaries or business income from federal Schedule C, and your Virginia taxable income must be at least equal to the taxable income shown on the other state's return. 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** Enter the total taxable income from all of the following categories 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 that is subject to tax by Virginia as well as another state;
 - Gain from the sale of a principal residence outside Virginia that was included in your federal adjusted gross income;
 - Gain from the sale of any capital asset not used in a trade or business; and
 - Income on which corporation income tax was 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 to determine the amount of income to enter on this line.

- Line 4 Virginia Taxable Income** Enter the amount of Virginia taxable income from Line 14 of Virginia Form 760. *If you filed separately in the other state, but are filing jointly in Virginia, enter only the Virginia taxable income attributable to the filer whose income was taxed by the other state.*
- Line 5 Qualifying Tax Liability** 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 of Virginia income tax from Line 17 of Virginia Form 760. *If you filed separately in the other state, but are filing jointly in Virginia, enter the Virginia income tax due on the amount of Virginia Taxable Income reported on Line 14. Use the tax tables or the tax date schedule to determine the amount of tax.*
- Line 8 Income Percentage** Divide the amount of Qualifying Taxable Income by the Virginia Taxable Income. Round the number to one decimal place. The income percentage cannot exceed 100%.

Line 9 Virginia Ratio Multiply the amount of Virginia income tax by the income percentage.

Line 10 Credit Enter the lesser of qualifying tax liability or Virginia ratio. Enter the total credit claimed on Line 22 of Form 760.

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 22 of Form 760.

Note: The sum of all nonrefundable credits claimed cannot exceed your tax liability as shown on Line 17 of Form 760. Nonrefundable credits include the Tax Credit for Low-Income Individuals and Credit for Tax Paid to Another State.

About Virginia Schedule CR

Complete Virginia Schedule CR and attach it to your return, along with any necessary documentation, to claim any credits that do not appear on Virginia Form 760 or Virginia Schedule ADJ. Enter the amount from Section 5, Part 1, Line 1A of Schedule CR on Line 23 of Virginia Form 760. Required attachments for each credit are listed in the Schedule CR Instructions.

The credits that can be claimed against individual income tax and are reported on Virginia Schedule CR are listed below. For more information, call **(804) 367-8031** or visit the Department's website at 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)
- 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

Voluntary Contributions



You may contribute to these organizations with your return or send your contributions directly to the organizations at the addresses provided. Following is a brief description of the services provided by the organizations eligible for voluntary contributions.

CODE

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

61 & 62

Political Party. Each taxpayer may contribute up to \$25 to one of the following qualified parties: 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.

U.S. Olympic Committee Development Division
1 Olympic Plaza
Colorado Springs, CO 80909-5760
(800) 775-USOC
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

CODE

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 Rehabilitative 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
(804) 786-4303

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 or (804) 225-3132
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

CODE

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
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
(804) 726-7604
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

CODE

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, Inc.** 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

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 Main Street, 9th Floor
Richmond, VA 23219
(804) 726-7368

82 **Virginia War Memorial Educational Foundation and 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
For more info, email:development@vawarmemorial.org

CODE

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
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
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, non-profit 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](http://www.schev.edu), please visit www.schev.edu and click on "Financial Aid."

State Council of Higher Education for Virginia
101 N. 14th Street,
James Monroe Bldg. 10th Floor
Richmond, VA 23219
(804) 225-2600
www.schev.edu

CODE

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
Write to: www.infor@spayva.org
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

Massey Cancer Center
Virginia Commonwealth University
P.O. Box 980214
Richmond, VA 23298-0214
(804) 828-1450
www.massey.vcu.edu/

CODE**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**

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**

CODE**93**

Celebrating Special Children, Inc. - 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**

Public School Foundations Eligible for Contributions

To be used by eligible public school foundations established for the express purpose of implementing a public/private partnership to fund public school improvement projects approved by the local school board.

<u>Foundation Code</u>	<u>Foundation Name</u>	<u>Foundation Code</u>	<u>Foundation Name</u>
009001	Amherst County Public Schools Education Foundation, Inc.	660001	The Harrisonburg Education Foundation
015001	Augusta County Public School Endowment Fund	087001	Henrico Education Foundation, Inc.
019001	The Bedford Area Educational Foundation	670001	Hopewell Public Schools Education Foundation
023001	Botetourt County Public Schools Education Foundation, Inc.	093001	Education Foundation for Isle of Wight Public Schools, Inc.
520001	Bristol Virginia Public Schools Education Foundation	101001	King William Public Schools Education Foundation, Inc.
530001	Blues Education Foundation, Inc. (Buena Vista)	678002	Community Foundation for Rockbridge, Bath and Alleghany (Lexington)
027001	Buchanan County Public School Education Foundation	107001	The Loudoun Education Foundation, Inc.
033001	Caroline County Public Schools Education Foundation	109001	Louisa Education Foundation
036001	Charles City Educational Foundation, Inc.	680001	The Lynchburg City Schools Education Foundation
550002	Chesapeake Public Schools Educational Foundation	113001	Madison County Education Foundation, Inc.
550001	W. Randolph Nichols Scholarship Foundation (Chesapeake)	683001	Manassas City Public Schools Education Foundation
041001	Chesterfield Public Education Foundation	685001	Manassas Park Education Foundation
043001	Clarke County Education Foundation, Inc.	119001	Friends of Middlesex County Public Schools
590001	Danville Public Schools Education Foundation, Inc.	121001	Montgomery County Educational Foundation
057001	Essex First Education Foundation	127001	New Kent Educational Foundation
059002	Fairfax County Chamber of Commerce Schools Education Foundation	700001	Newport News Educational Foundation
610001	Falls Church Education Foundation	710002	Norfolk Education Foundation
065001	Fluvanna Education Foundation	137001	Orange County Education Foundation
620001	Franklin City Educational Foundation, Inc.	139001	Page County Education Foundation
069001	Frederick County Educational Foundation	730001	Petersburg Public Education Foundation
073001	Gloucester County Public Schools Educational Foundation, Inc.	143001	Pittsylvania Vocational Education Foundation, Inc.
075001	Goochland Educational Foundation	735001	Poquoson Education Foundation
081001	Greensville County Education Foundation	740001	Portsmouth Schools Foundation
083001	Halifax County Public Schools Education Foundation	147001	Prince Edward Public School Endowment, Inc.
650001	Hampton Educational Foundation	149001	Prince George Alliance for Education Foundation, Inc.
085001	Hanover Education Foundation	153001	Prince William County Public Schools Education Foundation
		760001	Richmond Public Schools Education Foundation, Inc. (City of Richmond)

Public School Foundations Eligible for Contributions Continued

<u>Foundation Code</u>	<u>Foundation Name</u>	<u>Foundation Code</u>	<u>Foundation Name</u>
770001	Roanoke City Public Schools Education Foundation, Inc.	810001	Virginia Beach City Public Schools Education Foundation
161001	Roanoke County Public Schools Education Foundation, Inc.	187001	Warren County Educational Endowment, Inc.
165001	Rockingham Educational Foundation, Inc.	820001	Waynesboro City Public Schools
169001	Southwest Virginia Public Education Foundation, Inc.	193002	Westmoreland County Public Schools Education Foundation
169002	Scott County Foundation for Excellence in Education	840001	Winchester Education Foundation
171002	Moore Educational Trust (Shenandoah County)	195001	Wise County Schools Educational Foundation, Inc.
171001	Shenandoah Education Foundation, Inc.	197001	Wythe County Public Schools Foundation for Excellence, Inc.
173001	Smyth County Education Foundation	199001	York Foundation for Public Education
177001	Spotsylvania Education Foundation		
790001	Community Foundation of the Central Blue Ridge (Staunton)		

Public Library Foundations Eligible for Contributions

To be used by eligible public library foundations established as a nonprofit organization to raise funds for a local public library in order to provide additional financial assistance for the library beyond the government's appropriation.

<u>Foundation Code</u>	<u>Foundation Name</u>	<u>Foundation Code</u>	<u>Foundation Name</u>
200101	Alexandria Library Foundation, Inc.	206101	Franklin County Library
200501	John Randolph Foundation Library Endowment Fund (Appomattox Regional Library System)	206301	Galax-Carroll Regional Library Foundation, Inc.
200701	Friends of the Arlington County Library	206501	Gloucester Library Endowment Foundation
201101	Bedford Public Library System Foundation, Inc.	206901	Hampton Public Library Foundation
201901	Bristol Public Library Foundation	207101	Handley Regional Library Endowment
202301	Campbell County Public Library Foundation	207301	Friends of Henrico County Public Library
203101	Charles P. Jones Memorial Library Foundation Inc.	207501	Friends of the Heritage Public Library
203301	Friends of the Charlotte County Library	207701	Highland County Library, Inc.
204301	Craig County Public Library	208701	Lancaster Community Library
204501	Culpeper Library Foundation	208901	Friends of the Smoot Library (FOSL)
204701	Cumberland County Public Library, Inc.	209101	The Library of Virginia Foundation
205101	Eastern Shore Public Library Foundation	209501	Loudoun Library Foundation, Inc.
205501	Fairfax County Public Library Foundation, Inc.	209502	Friends of Gum Springs Library
205701	Friends of Fauquier Library	209701	Friends of the Lynchburg Public Library

Public Library Foundations Eligible for Contributions Continued

<u>Foundation Code</u>	<u>Foundation Name</u>	<u>Foundation Code</u>	<u>Foundation Name</u>
209901	Madison County Library Foundation, Inc.	214901	Roanoke Public Library Foundation (City)
210101	Mary Riley Styles Public Library Foundation Trust (Falls Church City Library)	215101	Friends of the Roanoke County Public Library
210301	Rockingham Library Association	215301	Rockbridge Regional Library Foundation
210901	Middlesex County Public Library	215501	Friends of the Russell County Library
211101	Montgomery-Floyd Regional Library Foundation, Inc.	215701	Friends of Salem Library
211102	Floyd Endowment	215902	Samuels Public Library
211301	Friends of the Newport News Public Library	216101	Shenandoah County Library Foundation
211302	Newport News Public Library System Foundation	216501	Friends of Kenbridge Public Library
211501	Norfolk Public Library Foundation	216502	Friends of Victoria Public Library Inc.
211901	Friends of the Library Blackstone VA	216503	Southside Regional Library Foundation Inc.
212101	Orange County Library Foundation	216701	Staunton Library Foundation, Inc.
212501	Friends of the Pearisburg Public Library	217302	Virginia Beach Public Library Foundation
212701	The Petersburg Library Foundation, Inc.	217303	Friends of the Virginia Beach Public Library
212901	Pittsylvania County Public Library Foundation (PPL)	217501	Washington County Public Library Foundation
213301	Portsmouth Public Library Foundation, Inc.	217702	Friends of the Library Foundation Committee (Waynesboro)
213701	Prince William Public Library System Foundation	217901	Williamsburg Regional Library Foundation
213901	Pulaski County Library System Fund	218101	Wythe-Grayson Regional Library Foundation
214501	Richmond Public Library Foundation (City)		

TAX RATE SCHEDULE

IF YOUR VIRGINIA TAXABLE INCOME IS:

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

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

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
\$ 8,160 –	\$ 8,200	\$ 279.00	\$ 10,720 –	\$ 10,760	\$ 407.00	\$ 13,280 –	\$ 13,320	\$ 535.00	\$ 15,840 –	\$ 15,880	\$ 663.00	\$ 18,217 –	\$ 18,252	\$ 791.00
8,200 –	8,240	281.00	10,760 –	10,800	409.00	13,320 –	13,360	537.00	15,880 –	15,920	665.00	18,252 –	18,287	793.00
8,240 –	8,280	283.00	10,800 –	10,840	411.00	13,360 –	13,400	539.00	15,920 –	15,960	667.00	18,287 –	18,322	795.00
8,280 –	8,320	285.00	10,840 –	10,880	413.00	13,400 –	13,440	541.00	15,960 –	16,000	669.00	18,322 –	18,357	797.00
8,320 –	8,360	287.00	10,880 –	10,920	415.00	13,440 –	13,480	543.00	16,000 –	16,040	671.00	18,357 –	18,391	799.00
8,360 –	8,400	289.00	10,920 –	10,960	417.00	13,480 –	13,520	545.00	16,040 –	16,080	673.00	18,391 –	18,426	801.00
8,400 –	8,440	291.00	10,960 –	11,000	419.00	13,520 –	13,560	547.00	16,080 –	16,120	675.00	18,426 –	18,461	803.00
8,440 –	8,480	293.00	11,000 –	11,040	421.00	13,560 –	13,600	549.00	16,120 –	16,160	677.00	18,461 –	18,496	805.00
8,480 –	8,520	295.00	11,040 –	11,080	423.00	13,600 –	13,640	551.00	16,160 –	16,200	679.00	18,496 –	18,530	807.00
8,520 –	8,560	297.00	11,080 –	11,120	425.00	13,640 –	13,680	553.00	16,200 –	16,240	681.00	18,530 –	18,565	809.00
8,560 –	8,600	299.00	11,120 –	11,160	427.00	13,680 –	13,720	555.00	16,240 –	16,280	683.00	18,565 –	18,600	811.00
8,600 –	8,640	301.00	11,160 –	11,200	429.00	13,720 –	13,760	557.00	16,280 –	16,320	685.00	18,600 –	18,635	813.00
8,640 –	8,680	303.00	11,200 –	11,240	431.00	13,760 –	13,800	559.00	16,320 –	16,360	687.00	18,635 –	18,670	815.00
8,680 –	8,720	305.00	11,240 –	11,280	433.00	13,800 –	13,840	561.00	16,360 –	16,400	689.00	18,670 –	18,704	817.00
8,720 –	8,760	307.00	11,280 –	11,320	435.00	13,840 –	13,880	563.00	16,400 –	16,440	691.00	18,704 –	18,739	819.00
8,760 –	8,800	309.00	11,320 –	11,360	437.00	13,880 –	13,920	565.00	16,440 –	16,480	693.00	18,739 –	18,774	821.00
8,800 –	8,840	311.00	11,360 –	11,400	439.00	13,920 –	13,960	567.00	16,480 –	16,520	695.00	18,774 –	18,809	823.00
8,840 –	8,880	313.00	11,400 –	11,440	441.00	13,960 –	14,000	569.00	16,520 –	16,560	697.00	18,809 –	18,843	825.00
8,880 –	8,920	315.00	11,440 –	11,480	443.00	14,000 –	14,040	571.00	16,560 –	16,600	699.00	18,843 –	18,878	827.00
8,920 –	8,960	317.00	11,480 –	11,520	445.00	14,040 –	14,080	573.00	16,600 –	16,640	701.00	18,878 –	18,913	829.00
8,960 –	9,000	319.00	11,520 –	11,560	447.00	14,080 –	14,120	575.00	16,640 –	16,680	703.00	18,913 –	18,948	831.00
9,000 –	9,040	321.00	11,560 –	11,600	449.00	14,120 –	14,160	577.00	16,680 –	16,720	705.00	18,948 –	18,983	833.00
9,040 –	9,080	323.00	11,600 –	11,640	451.00	14,160 –	14,200	579.00	16,720 –	16,760	707.00	18,983 –	19,017	835.00
9,080 –	9,120	325.00	11,640 –	11,680	453.00	14,200 –	14,240	581.00	16,760 –	16,800	709.00	19,017 –	19,052	837.00
9,120 –	9,160	327.00	11,680 –	11,720	455.00	14,240 –	14,280	583.00	16,800 –	16,840	711.00	19,052 –	19,087	839.00
9,160 –	9,200	329.00	11,720 –	11,760	457.00	14,280 –	14,320	585.00	16,840 –	16,880	713.00	19,087 –	19,122	841.00
9,200 –	9,240	331.00	11,760 –	11,800	459.00	14,320 –	14,360	587.00	16,880 –	16,920	715.00	19,122 –	19,157	843.00
9,240 –	9,280	333.00	11,800 –	11,840	461.00	14,360 –	14,400	589.00	16,920 –	16,960	717.00	19,157 –	19,191	845.00
9,280 –	9,320	335.00	11,840 –	11,880	463.00	14,400 –	14,440	591.00	16,960 –	17,000	719.00	19,191 –	19,226	847.00
9,320 –	9,360	337.00	11,880 –	11,920	465.00	14,440 –	14,480	593.00	17,000 –	17,035	721.00	19,226 –	19,261	849.00
9,360 –	9,400	339.00	11,920 –	11,960	467.00	14,480 –	14,520	595.00	17,035 –	17,070	723.00	19,261 –	19,296	851.00
9,400 –	9,440	341.00	11,960 –	12,000	469.00	14,520 –	14,560	597.00	17,070 –	17,104	725.00	19,296 –	19,330	853.00
9,440 –	9,480	343.00	12,000 –	12,040	471.00	14,560 –	14,600	599.00	17,104 –	17,139	727.00	19,330 –	19,365	855.00
9,480 –	9,520	345.00	12,040 –	12,080	473.00	14,600 –	14,640	601.00	17,139 –	17,174	729.00	19,365 –	19,400	857.00
9,520 –	9,560	347.00	12,080 –	12,120	475.00	14,640 –	14,680	603.00	17,174 –	17,209	731.00	19,400 –	19,435	859.00
9,560 –	9,600	349.00	12,120 –	12,160	477.00	14,680 –	14,720	605.00	17,209 –	17,243	733.00	19,435 –	19,470	861.00
9,600 –	9,640	351.00	12,160 –	12,200	479.00	14,720 –	14,760	607.00	17,243 –	17,278	735.00	19,470 –	19,504	863.00
9,640 –	9,680	353.00	12,200 –	12,240	481.00	14,760 –	14,800	609.00	17,278 –	17,313	737.00	19,504 –	19,539	865.00
9,680 –	9,720	355.00	12,240 –	12,280	483.00	14,800 –	14,840	611.00	17,313 –	17,348	739.00	19,539 –	19,574	867.00
9,720 –	9,760	357.00	12,280 –	12,320	485.00	14,840 –	14,880	613.00	17,348 –	17,383	741.00	19,574 –	19,609	869.00
9,760 –	9,800	359.00	12,320 –	12,360	487.00	14,880 –	14,920	615.00	17,383 –	17,417	743.00	19,609 –	19,643	871.00
9,800 –	9,840	361.00	12,360 –	12,400	489.00	14,920 –	14,960	617.00	17,417 –	17,452	745.00	19,643 –	19,678	873.00
9,840 –	9,880	363.00	12,400 –	12,440	491.00	14,960 –	15,000	619.00	17,452 –	17,487	747.00	19,678 –	19,713	875.00
9,880 –	9,920	365.00	12,440 –	12,480	493.00	15,000 –	15,040	621.00	17,487 –	17,522	749.00	19,713 –	19,748	877.00
9,920 –	9,960	367.00	12,480 –	12,520	495.00	15,040 –	15,080	623.00	17,522 –	17,557	751.00	19,748 –	19,783	879.00
9,960 –	10,000	369.00	12,520 –	12,560	497.00	15,080 –	15,120	625.00	17,557 –	17,591	753.00	19,783 –	19,817	881.00
10,000 –	10,040	371.00	12,560 –	12,600	499.00	15,120 –	15,160	627.00	17,591 –	17,626	755.00	19,817 –	19,852	883.00
10,040 –	10,080	373.00	12,600 –	12,640	501.00	15,160 –	15,200	629.00	17,626 –	17,661	757.00	19,852 –	19,887	885.00
10,080 –	10,120	375.00	12,640 –	12,680	503.00	15,200 –	15,240	631.00	17,661 –	17,696	759.00	19,887 –	19,922	887.00
10,120 –	10,160	377.00	12,680 –	12,720	505.00	15,240 –	15,280	633.00	17,696 –	17,730	761.00	19,922 –	19,957	889.00
10,160 –	10,200	379.00	12,720 –	12,760	507.00	15,280 –	15,320	635.00	17,730 –	17,765	763.00	19,957 –	19,991	891.00
10,200 –	10,240	381.00	12,760 –	12,800	509.00	15,320 –	15,360	637.00	17,765 –	17,800	765.00	19,991 –	20,026	893.00
10,240 –	10,280	383.00	12,800 –	12,840	511.00	15,360 –	15,400	639.00	17,800 –	17,835	767.00	20,026 –	20,061	895.00
10,280 –	10,320	385.00	12,840 –	12,880	513.00	15,400 –	15,440	641.00	17,835 –	17,870	769.00	20,061 –	20,096	897.00
10,320 –	10,360	387.00	12,880 –	12,920	515.00	15,440 –	15,480	643.00	17,870 –	17,904	771.00	20,096 –	20,130	899.00
10,360 –	10,400	389.00	12,920 –	12,960	517.00	15,480 –	15,520	645.00	17,904 –	17,939	773.00	20,130 –	20,165	901.00
10,400 –	10,440	391.00	12,960 –	13,000	519.00	15,520 –	15,560	647.00	17,939 –	17,974	775.00	20,165 –	20,200	903.00
10,440 –	10,480	393.00	13,000 –	13,040	521.00	15,560 –	15,600	649.00	17,974 –	18,009	777.00	20,200 –	20,235	905.00
10,480 –	10,520	395.00	13,040 –	13,080	523.00	15,600 –	15,640	651.00	18,009 –	18,043	779.00	20,235 –	20,270	907.00
10,520 –	10,560	397.00	13,080 –	13,120	525.00	15,640 –	15,680	653.00	18,043 –	18,078	781.00	20,270 –	20,304	909.00
10,560 –	10,600	399.00	13,120 –	13,160	527.00	15,680 –	15,720	655.00	18,078 –	18,113	783.00	20,304 –	20,339	911.00
10,600 –	10,640	401.00	13,160 –	13,200	529.00	15,720 –	15,760	657.00	18,113 –	18,148	785.00	20,339 –	20,374	913.00
10,640 –	10,680	403.00	13,200 –	13,240	531.00	15,760 –	15,800	659.00	18,148 –	18,183	787.00	20,374 –	20,409	915.00
10,680 –	10,720	405.00	13,240 –	1										

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
\$ 20,443 –	\$ 20,478	\$ 919.00	\$ 22,670 –	\$ 22,704	\$ 1,047.00	\$ 24,896 –	\$ 24,930	\$ 1,175.00	\$ 27,122 –	\$ 27,157	\$ 1,303.00	\$ 29,348 –	\$ 29,383	\$ 1,431.00
20,478 –	20,513	921.00	22,704 –	22,739	1,049.00	24,930 –	24,965	1,177.00	27,157 –	27,191	1,305.00	29,383 –	29,417	1,433.00
20,513 –	20,548	923.00	22,739 –	22,774	1,051.00	24,965 –	25,000	1,179.00	27,191 –	27,226	1,307.00	29,417 –	29,452	1,435.00
20,548 –	20,583	925.00	22,774 –	22,809	1,053.00	25,000 –	25,035	1,181.00	27,226 –	27,261	1,309.00	29,452 –	29,487	1,437.00
20,583 –	20,617	927.00	22,809 –	22,843	1,055.00	25,035 –	25,070	1,183.00	27,261 –	27,296	1,311.00	29,487 –	29,522	1,439.00
20,617 –	20,652	929.00	22,843 –	22,878	1,057.00	25,070 –	25,104	1,185.00	27,296 –	27,330	1,313.00	29,522 –	29,557	1,441.00
20,652 –	20,687	931.00	22,878 –	22,913	1,059.00	25,104 –	25,139	1,187.00	27,330 –	27,365	1,315.00	29,557 –	29,591	1,443.00
20,687 –	20,722	933.00	22,913 –	22,948	1,061.00	25,139 –	25,174	1,189.00	27,365 –	27,400	1,317.00	29,591 –	29,626	1,445.00
20,722 –	20,757	935.00	22,948 –	22,983	1,063.00	25,174 –	25,209	1,191.00	27,400 –	27,435	1,319.00	29,626 –	29,661	1,447.00
20,757 –	20,791	937.00	22,983 –	23,017	1,065.00	25,209 –	25,243	1,193.00	27,435 –	27,470	1,321.00	29,661 –	29,696	1,449.00
20,791 –	20,826	939.00	23,017 –	23,052	1,067.00	25,243 –	25,278	1,195.00	27,470 –	27,504	1,323.00	29,696 –	29,730	1,451.00
20,826 –	20,861	941.00	23,052 –	23,087	1,069.00	25,278 –	25,313	1,197.00	27,504 –	27,539	1,325.00	29,730 –	29,765	1,453.00
20,861 –	20,896	943.00	23,087 –	23,122	1,071.00	25,313 –	25,348	1,199.00	27,539 –	27,574	1,327.00	29,765 –	29,800	1,455.00
20,896 –	20,930	945.00	23,122 –	23,157	1,073.00	25,348 –	25,383	1,201.00	27,574 –	27,609	1,329.00	29,800 –	29,835	1,457.00
20,930 –	20,965	947.00	23,157 –	23,191	1,075.00	25,383 –	25,417	1,203.00	27,609 –	27,643	1,331.00	29,835 –	29,870	1,459.00
20,965 –	21,000	949.00	23,191 –	23,226	1,077.00	25,417 –	25,452	1,205.00	27,643 –	27,678	1,333.00	29,870 –	29,904	1,461.00
21,000 –	21,035	951.00	23,226 –	23,261	1,079.00	25,452 –	25,487	1,207.00	27,678 –	27,713	1,335.00	29,904 –	29,939	1,463.00
21,035 –	21,070	953.00	23,261 –	23,296	1,081.00	25,487 –	25,522	1,209.00	27,713 –	27,748	1,337.00	29,939 –	29,974	1,465.00
21,070 –	21,104	955.00	23,296 –	23,330	1,083.00	25,522 –	25,557	1,211.00	27,748 –	27,783	1,339.00	29,974 –	30,009	1,467.00
21,104 –	21,139	957.00	23,330 –	23,365	1,085.00	25,557 –	25,591	1,213.00	27,783 –	27,817	1,341.00	30,009 –	30,043	1,469.00
21,139 –	21,174	959.00	23,365 –	23,400	1,087.00	25,591 –	25,626	1,215.00	27,817 –	27,852	1,343.00	30,043 –	30,078	1,471.00
21,174 –	21,209	961.00	23,400 –	23,435	1,089.00	25,626 –	25,661	1,217.00	27,852 –	27,887	1,345.00	30,078 –	30,113	1,473.00
21,209 –	21,243	963.00	23,435 –	23,470	1,091.00	25,661 –	25,696	1,219.00	27,887 –	27,922	1,347.00	30,113 –	30,148	1,475.00
21,243 –	21,278	965.00	23,470 –	23,504	1,093.00	25,696 –	25,730	1,221.00	27,922 –	27,957	1,349.00	30,148 –	30,183	1,477.00
21,278 –	21,313	967.00	23,504 –	23,539	1,095.00	25,730 –	25,765	1,223.00	27,957 –	27,991	1,351.00	30,183 –	30,217	1,479.00
21,313 –	21,348	969.00	23,539 –	23,574	1,097.00	25,765 –	25,800	1,225.00	27,991 –	28,026	1,353.00	30,217 –	30,252	1,481.00
21,348 –	21,383	971.00	23,574 –	23,609	1,099.00	25,800 –	25,835	1,227.00	28,026 –	28,061	1,355.00	30,252 –	30,287	1,483.00
21,383 –	21,417	973.00	23,609 –	23,643	1,101.00	25,835 –	25,870	1,229.00	28,061 –	28,096	1,357.00	30,287 –	30,322	1,485.00
21,417 –	21,452	975.00	23,643 –	23,678	1,103.00	25,870 –	25,904	1,231.00	28,096 –	28,130	1,359.00	30,322 –	30,357	1,487.00
21,452 –	21,487	977.00	23,678 –	23,713	1,105.00	25,904 –	25,939	1,233.00	28,130 –	28,165	1,361.00	30,357 –	30,391	1,489.00
21,487 –	21,522	979.00	23,713 –	23,748	1,107.00	25,939 –	25,974	1,235.00	28,165 –	28,200	1,363.00	30,391 –	30,426	1,491.00
21,522 –	21,557	981.00	23,748 –	23,783	1,109.00	25,974 –	26,009	1,237.00	28,200 –	28,235	1,365.00	30,426 –	30,461	1,493.00
21,557 –	21,591	983.00	23,783 –	23,817	1,111.00	26,009 –	26,043	1,239.00	28,235 –	28,270	1,367.00	30,461 –	30,496	1,495.00
21,591 –	21,626	985.00	23,817 –	23,852	1,113.00	26,043 –	26,078	1,241.00	28,270 –	28,304	1,369.00	30,496 –	30,530	1,497.00
21,626 –	21,661	987.00	23,852 –	23,887	1,115.00	26,078 –	26,113	1,243.00	28,304 –	28,339	1,371.00	30,530 –	30,565	1,499.00
21,661 –	21,696	989.00	23,887 –	23,922	1,117.00	26,113 –	26,148	1,245.00	28,339 –	28,374	1,373.00	30,565 –	30,600	1,501.00
21,696 –	21,730	991.00	23,922 –	23,957	1,119.00	26,148 –	26,183	1,247.00	28,374 –	28,409	1,375.00	30,600 –	30,635	1,503.00
21,730 –	21,765	993.00	23,957 –	23,991	1,121.00	26,183 –	26,217	1,249.00	28,409 –	28,443	1,377.00	30,635 –	30,670	1,505.00
21,765 –	21,800	995.00	23,991 –	24,026	1,123.00	26,217 –	26,252	1,251.00	28,443 –	28,478	1,379.00	30,670 –	30,704	1,507.00
21,800 –	21,835	997.00	24,026 –	24,061	1,125.00	26,252 –	26,287	1,253.00	28,478 –	28,513	1,381.00	30,704 –	30,739	1,509.00
21,835 –	21,870	999.00	24,061 –	24,096	1,127.00	26,287 –	26,322	1,255.00	28,513 –	28,548	1,383.00	30,739 –	30,774	1,511.00
21,870 –	21,904	1,001.00	24,096 –	24,130	1,129.00	26,322 –	26,357	1,257.00	28,548 –	28,583	1,385.00	30,774 –	30,809	1,513.00
21,904 –	21,939	1,003.00	24,130 –	24,165	1,131.00	26,357 –	26,391	1,259.00	28,583 –	28,617	1,387.00	30,809 –	30,843	1,515.00
21,939 –	21,974	1,005.00	24,165 –	24,200	1,133.00	26,391 –	26,426	1,261.00	28,617 –	28,652	1,389.00	30,843 –	30,878	1,517.00
21,974 –	22,009	1,007.00	24,200 –	24,235	1,135.00	26,426 –	26,461	1,263.00	28,652 –	28,687	1,391.00	30,878 –	30,913	1,519.00
22,009 –	22,043	1,009.00	24,235 –	24,270	1,137.00	26,461 –	26,496	1,265.00	28,687 –	28,722	1,393.00	30,913 –	30,948	1,521.00
22,043 –	22,078	1,011.00	24,270 –	24,304	1,139.00	26,496 –	26,530	1,267.00	28,722 –	28,757	1,395.00	30,948 –	30,983	1,523.00
22,078 –	22,113	1,013.00	24,304 –	24,339	1,141.00	26,530 –	26,565	1,269.00	28,757 –	28,791	1,397.00	30,983 –	31,017	1,525.00
22,113 –	22,148	1,015.00	24,339 –	24,374	1,143.00	26,565 –	26,600	1,271.00	28,791 –	28,826	1,399.00	31,017 –	31,052	1,527.00
22,148 –	22,183	1,017.00	24,374 –	24,409	1,145.00	26,600 –	26,635	1,273.00	28,826 –	28,861	1,401.00	31,052 –	31,087	1,529.00
22,183 –	22,217	1,019.00	24,409 –	24,443	1,147.00	26,635 –	26,670	1,275.00	28,861 –	28,896	1,403.00	31,087 –	31,122	1,531.00
22,217 –	22,252	1,021.00	24,443 –	24,478	1,149.00	26,670 –	26,704	1,277.00	28,896 –	28,930	1,405.00	31,122 –	31,157	1,533.00
22,252 –	22,287	1,023.00	24,478 –	24,513	1,151.00	26,704 –	26,739	1,279.00	28,930 –	28,965	1,407.00	31,157 –	31,191	1,535.00
22,287 –	22,322	1,025.00	24,513 –	24,548	1,153.00	26,739 –	26,774	1,281.00	28,965 –	29,000	1,409.00	31,191 –	31,226	1,537.00
22,322 –	22,357	1,027.00	24,548 –	24,583	1,155.00	26,774 –	26,809	1,283.00	29,000 –	29,035	1,411.00	31,226 –	31,261	1,539.00
22,357 –	22,391	1,029.00	24,583 –	24,617	1,157.00	26,809 –	26,843	1,285.00	29,035 –	29,070	1,413.00	31,261 –	31,296	1,541.00
22,391 –	22,426	1,031.00	24,617 –	24,652	1,159.00	26,843 –	26,878	1,287.00	29,070 –	29,104	1,415.00	31,296 –	31,330	1,543.00
22,426 –	22,461	1,033.00	24,652 –	24,687	1,161.00	26,878 –	26,913	1,289.00	29,104 –	29,139	1,417.00	31,330 –	31,365	1,545.00
22,461 –	22,496	1,035.00	24,687 –	24,722	1,163.00	26,913 –	26,948	1,291.00	29,139 –	29,174	1,419.00	31,365 –	31,400	1,547.00
22,496 –	22,530	1,037.00	24,722 –	24,757	1,165.00	26,948 –	26,983	1,293.00	29,174 –	29,209	1,421.00	31,400 –	31,435	1,549.00
22,530 –	22,56													

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
\$ 31,574 –	\$ 31,609	\$ 1,559.00	\$ 33,800 –	\$ 33,835	\$ 1,687.00	\$ 36,026 –	\$ 36,061	\$ 1,815.00	\$ 38,252 –	\$ 38,287	\$ 1,943.00	\$ 40,478 –	\$ 40,513	\$ 2,071.00
31,609 –	31,643	1,561.00	33,835 –	33,870	1,689.00	36,061 –	36,096	1,817.00	38,287 –	38,322	1,945.00	40,513 –	40,548	2,073.00
31,643 –	31,678	1,563.00	33,870 –	33,904	1,691.00	36,096 –	36,130	1,819.00	38,322 –	38,357	1,947.00	40,548 –	40,583	2,075.00
31,678 –	31,713	1,565.00	33,904 –	33,939	1,693.00	36,130 –	36,165	1,821.00	38,357 –	38,391	1,949.00	40,583 –	40,617	2,077.00
31,713 –	31,748	1,567.00	33,939 –	33,974	1,695.00	36,165 –	36,200	1,823.00	38,391 –	38,426	1,951.00	40,617 –	40,652	2,079.00
31,748 –	31,783	1,569.00	33,974 –	34,009	1,697.00	36,200 –	36,235	1,825.00	38,426 –	38,461	1,953.00	40,652 –	40,687	2,081.00
31,783 –	31,817	1,571.00	34,009 –	34,043	1,699.00	36,235 –	36,270	1,827.00	38,461 –	38,496	1,955.00	40,687 –	40,722	2,083.00
31,817 –	31,852	1,573.00	34,043 –	34,078	1,701.00	36,270 –	36,304	1,829.00	38,496 –	38,530	1,957.00	40,722 –	40,757	2,085.00
31,852 –	31,887	1,575.00	34,078 –	34,113	1,703.00	36,304 –	36,339	1,831.00	38,530 –	38,565	1,959.00	40,757 –	40,791	2,087.00
31,887 –	31,922	1,577.00	34,113 –	34,148	1,705.00	36,339 –	36,374	1,833.00	38,565 –	38,600	1,961.00	40,791 –	40,826	2,089.00
31,922 –	31,957	1,579.00	34,148 –	34,183	1,707.00	36,374 –	36,409	1,835.00	38,600 –	38,635	1,963.00	40,826 –	40,861	2,091.00
31,957 –	31,991	1,581.00	34,183 –	34,217	1,709.00	36,409 –	36,443	1,837.00	38,635 –	38,670	1,965.00	40,861 –	40,896	2,093.00
31,991 –	32,026	1,583.00	34,217 –	34,252	1,711.00	36,443 –	36,478	1,839.00	38,670 –	38,704	1,967.00	40,896 –	40,930	2,095.00
32,026 –	32,061	1,585.00	34,252 –	34,287	1,713.00	36,478 –	36,513	1,841.00	38,704 –	38,739	1,969.00	40,930 –	40,965	2,097.00
32,061 –	32,096	1,587.00	34,287 –	34,322	1,715.00	36,513 –	36,548	1,843.00	38,739 –	38,774	1,971.00	40,965 –	41,000	2,099.00
32,096 –	32,130	1,589.00	34,322 –	34,357	1,717.00	36,548 –	36,583	1,845.00	38,774 –	38,809	1,973.00	41,000 –	41,035	2,101.00
32,130 –	32,165	1,591.00	34,357 –	34,391	1,719.00	36,583 –	36,617	1,847.00	38,809 –	38,843	1,975.00	41,035 –	41,070	2,103.00
32,165 –	32,200	1,593.00	34,391 –	34,426	1,721.00	36,617 –	36,652	1,849.00	38,843 –	38,878	1,977.00	41,070 –	41,104	2,105.00
32,200 –	32,235	1,595.00	34,426 –	34,461	1,723.00	36,652 –	36,687	1,851.00	38,878 –	38,913	1,979.00	41,104 –	41,139	2,107.00
32,235 –	32,270	1,597.00	34,461 –	34,496	1,725.00	36,687 –	36,722	1,853.00	38,913 –	38,948	1,981.00	41,139 –	41,174	2,109.00
32,270 –	32,304	1,599.00	34,496 –	34,530	1,727.00	36,722 –	36,757	1,855.00	38,948 –	38,983	1,983.00	41,174 –	41,209	2,111.00
32,304 –	32,339	1,601.00	34,530 –	34,565	1,729.00	36,757 –	36,791	1,857.00	38,983 –	39,017	1,985.00	41,209 –	41,243	2,113.00
32,339 –	32,374	1,603.00	34,565 –	34,600	1,731.00	36,791 –	36,826	1,859.00	39,017 –	39,052	1,987.00	41,243 –	41,278	2,115.00
32,374 –	32,409	1,605.00	34,600 –	34,635	1,733.00	36,826 –	36,861	1,861.00	39,052 –	39,087	1,989.00	41,278 –	41,313	2,117.00
32,409 –	32,443	1,607.00	34,635 –	34,670	1,735.00	36,861 –	36,896	1,863.00	39,087 –	39,122	1,991.00	41,313 –	41,348	2,119.00
32,443 –	32,478	1,609.00	34,670 –	34,704	1,737.00	36,896 –	36,930	1,865.00	39,122 –	39,157	1,993.00	41,348 –	41,383	2,121.00
32,478 –	32,513	1,611.00	34,704 –	34,739	1,739.00	36,930 –	36,965	1,867.00	39,157 –	39,191	1,995.00	41,383 –	41,417	2,123.00
32,513 –	32,548	1,613.00	34,739 –	34,774	1,741.00	36,965 –	37,000	1,869.00	39,191 –	39,226	1,997.00	41,417 –	41,452	2,125.00
32,548 –	32,583	1,615.00	34,774 –	34,809	1,743.00	37,000 –	37,035	1,871.00	39,226 –	39,261	1,999.00	41,452 –	41,487	2,127.00
32,583 –	32,617	1,617.00	34,809 –	34,843	1,745.00	37,035 –	37,070	1,873.00	39,261 –	39,296	2,001.00	41,487 –	41,522	2,129.00
32,617 –	32,652	1,619.00	34,843 –	34,878	1,747.00	37,070 –	37,104	1,875.00	39,296 –	39,330	2,003.00	41,522 –	41,557	2,131.00
32,652 –	32,687	1,621.00	34,878 –	34,913	1,749.00	37,104 –	37,139	1,877.00	39,330 –	39,365	2,005.00	41,557 –	41,591	2,133.00
32,687 –	32,722	1,623.00	34,913 –	34,948	1,751.00	37,139 –	37,174	1,879.00	39,365 –	39,400	2,007.00	41,591 –	41,626	2,135.00
32,722 –	32,757	1,625.00	34,948 –	34,983	1,753.00	37,174 –	37,209	1,881.00	39,400 –	39,435	2,009.00	41,626 –	41,661	2,137.00
32,757 –	32,791	1,627.00	34,983 –	35,017	1,755.00	37,209 –	37,243	1,883.00	39,435 –	39,470	2,011.00	41,661 –	41,696	2,139.00
32,791 –	32,826	1,629.00	35,017 –	35,052	1,757.00	37,243 –	37,278	1,885.00	39,470 –	39,504	2,013.00	41,696 –	41,730	2,141.00
32,826 –	32,861	1,631.00	35,052 –	35,087	1,759.00	37,278 –	37,313	1,887.00	39,504 –	39,539	2,015.00	41,730 –	41,765	2,143.00
32,861 –	32,896	1,633.00	35,087 –	35,122	1,761.00	37,313 –	37,348	1,889.00	39,539 –	39,574	2,017.00	41,765 –	41,800	2,145.00
32,896 –	32,930	1,635.00	35,122 –	35,157	1,763.00	37,348 –	37,383	1,891.00	39,574 –	39,609	2,019.00	41,800 –	41,835	2,147.00
32,930 –	32,965	1,637.00	35,157 –	35,191	1,765.00	37,383 –	37,417	1,893.00	39,609 –	39,643	2,021.00	41,835 –	41,870	2,149.00
32,965 –	33,000	1,639.00	35,191 –	35,226	1,767.00	37,417 –	37,452	1,895.00	39,643 –	39,678	2,023.00	41,870 –	41,904	2,151.00
33,000 –	33,035	1,641.00	35,226 –	35,261	1,769.00	37,452 –	37,487	1,897.00	39,678 –	39,713	2,025.00	41,904 –	41,939	2,153.00
33,035 –	33,070	1,643.00	35,261 –	35,296	1,771.00	37,487 –	37,522	1,899.00	39,713 –	39,748	2,027.00	41,939 –	41,974	2,155.00
33,070 –	33,104	1,645.00	35,296 –	35,330	1,773.00	37,522 –	37,557	1,901.00	39,748 –	39,783	2,029.00	41,974 –	42,009	2,157.00
33,104 –	33,139	1,647.00	35,330 –	35,365	1,775.00	37,557 –	37,591	1,903.00	39,783 –	39,817	2,031.00	42,009 –	42,043	2,159.00
33,139 –	33,174	1,649.00	35,365 –	35,400	1,777.00	37,591 –	37,626	1,905.00	39,817 –	39,852	2,033.00	42,043 –	42,078	2,161.00
33,174 –	33,209	1,651.00	35,400 –	35,435	1,779.00	37,626 –	37,661	1,907.00	39,852 –	39,887	2,035.00	42,078 –	42,113	2,163.00
33,209 –	33,243	1,653.00	35,435 –	35,470	1,781.00	37,661 –	37,696	1,909.00	39,887 –	39,922	2,037.00	42,113 –	42,148	2,165.00
33,243 –	33,278	1,655.00	35,470 –	35,504	1,783.00	37,696 –	37,730	1,911.00	39,922 –	39,957	2,039.00	42,148 –	42,183	2,167.00
33,278 –	33,313	1,657.00	35,504 –	35,539	1,785.00	37,730 –	37,765	1,913.00	39,957 –	39,991	2,041.00	42,183 –	42,217	2,169.00
33,313 –	33,348	1,659.00	35,539 –	35,574	1,787.00	37,765 –	37,800	1,915.00	39,991 –	40,026	2,043.00	42,217 –	42,252	2,171.00
33,348 –	33,383	1,661.00	35,574 –	35,609	1,789.00	37,800 –	37,835	1,917.00	40,026 –	40,061	2,045.00	42,252 –	42,287	2,173.00
33,383 –	33,417	1,663.00	35,609 –	35,643	1,791.00	37,835 –	37,870	1,919.00	40,061 –	40,096	2,047.00	42,287 –	42,322	2,175.00
33,417 –	33,452	1,665.00	35,643 –	35,678	1,793.00	37,870 –	37,904	1,921.00	40,096 –	40,130	2,049.00	42,322 –	42,357	2,177.00
33,452 –	33,487	1,667.00	35,678 –	35,713	<									

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
\$ 42,704 –	\$ 42,739	\$ 2,199.00	\$ 44,930 –	\$ 44,965	\$ 2,327.00	\$ 47,157 –	\$ 47,191	\$ 2,455.00	\$ 49,383 –	\$ 49,417	\$ 2,583.00	\$ 51,609 –	\$ 51,643	\$ 2,711.00
42,739 –	42,774	2,201.00	44,965 –	45,000	2,329.00	47,191 –	47,226	2,457.00	49,417 –	49,452	2,585.00	51,643 –	51,678	2,713.00
42,774 –	42,809	2,203.00	45,000 –	45,035	2,331.00	47,226 –	47,261	2,459.00	49,452 –	49,487	2,587.00	51,678 –	51,713	2,715.00
42,809 –	42,843	2,205.00	45,035 –	45,070	2,333.00	47,261 –	47,296	2,461.00	49,487 –	49,522	2,589.00	51,713 –	51,748	2,717.00
42,843 –	42,878	2,207.00	45,070 –	45,104	2,335.00	47,296 –	47,330	2,463.00	49,522 –	49,557	2,591.00	51,748 –	51,783	2,719.00
42,878 –	42,913	2,209.00	45,104 –	45,139	2,337.00	47,330 –	47,365	2,465.00	49,557 –	49,591	2,593.00	51,783 –	51,817	2,721.00
42,913 –	42,948	2,211.00	45,139 –	45,174	2,339.00	47,365 –	47,400	2,467.00	49,591 –	49,626	2,595.00	51,817 –	51,852	2,723.00
42,948 –	42,983	2,213.00	45,174 –	45,209	2,341.00	47,400 –	47,435	2,469.00	49,626 –	49,661	2,597.00	51,852 –	51,887	2,725.00
42,983 –	43,017	2,215.00	45,209 –	45,243	2,343.00	47,435 –	47,470	2,471.00	49,661 –	49,696	2,599.00	51,887 –	51,922	2,727.00
43,017 –	43,052	2,217.00	45,243 –	45,278	2,345.00	47,470 –	47,504	2,473.00	49,696 –	49,730	2,601.00	51,922 –	51,957	2,729.00
43,052 –	43,087	2,219.00	45,278 –	45,313	2,347.00	47,504 –	47,539	2,475.00	49,730 –	49,765	2,603.00	51,957 –	51,991	2,731.00
43,087 –	43,122	2,221.00	45,313 –	45,348	2,349.00	47,539 –	47,574	2,477.00	49,765 –	49,800	2,605.00	51,991 –	52,026	2,733.00
43,122 –	43,157	2,223.00	45,348 –	45,383	2,351.00	47,574 –	47,609	2,479.00	49,800 –	49,835	2,607.00	52,026 –	52,061	2,735.00
43,157 –	43,191	2,225.00	45,383 –	45,417	2,353.00	47,609 –	47,643	2,481.00	49,835 –	49,870	2,609.00	52,061 –	52,096	2,737.00
43,191 –	43,226	2,227.00	45,417 –	45,452	2,355.00	47,643 –	47,678	2,483.00	49,870 –	49,904	2,611.00	52,096 –	52,130	2,739.00
43,226 –	43,261	2,229.00	45,452 –	45,487	2,357.00	47,678 –	47,713	2,485.00	49,904 –	49,939	2,613.00	52,130 –	52,165	2,741.00
43,261 –	43,296	2,231.00	45,487 –	45,522	2,359.00	47,713 –	47,748	2,487.00	49,939 –	49,974	2,615.00	52,165 –	52,200	2,743.00
43,296 –	43,330	2,233.00	45,522 –	45,557	2,361.00	47,748 –	47,783	2,489.00	49,974 –	50,009	2,617.00	52,200 –	52,235	2,745.00
43,330 –	43,365	2,235.00	45,557 –	45,591	2,363.00	47,783 –	47,817	2,491.00	50,009 –	50,043	2,619.00	52,235 –	52,270	2,747.00
43,365 –	43,400	2,237.00	45,591 –	45,626	2,365.00	47,817 –	47,852	2,493.00	50,043 –	50,078	2,621.00	52,270 –	52,304	2,749.00
43,400 –	43,435	2,239.00	45,626 –	45,661	2,367.00	47,852 –	47,887	2,495.00	50,078 –	50,113	2,623.00	52,304 –	52,339	2,751.00
43,435 –	43,470	2,241.00	45,661 –	45,696	2,369.00	47,887 –	47,922	2,497.00	50,113 –	50,148	2,625.00	52,339 –	52,374	2,753.00
43,470 –	43,504	2,243.00	45,696 –	45,730	2,371.00	47,922 –	47,957	2,499.00	50,148 –	50,183	2,627.00	52,374 –	52,409	2,755.00
43,504 –	43,539	2,245.00	45,730 –	45,765	2,373.00	47,957 –	47,991	2,501.00	50,183 –	50,217	2,629.00	52,409 –	52,443	2,757.00
43,539 –	43,574	2,247.00	45,765 –	45,800	2,375.00	47,991 –	48,026	2,503.00	50,217 –	50,252	2,631.00	52,443 –	52,478	2,759.00
43,574 –	43,609	2,249.00	45,800 –	45,835	2,377.00	48,026 –	48,061	2,505.00	50,252 –	50,287	2,633.00	52,478 –	52,513	2,761.00
43,609 –	43,643	2,251.00	45,835 –	45,870	2,379.00	48,061 –	48,096	2,507.00	50,287 –	50,322	2,635.00	52,513 –	52,548	2,763.00
43,643 –	43,678	2,253.00	45,870 –	45,904	2,381.00	48,096 –	48,130	2,509.00	50,322 –	50,357	2,637.00	52,548 –	52,583	2,765.00
43,678 –	43,713	2,255.00	45,904 –	45,939	2,383.00	48,130 –	48,165	2,511.00	50,357 –	50,391	2,639.00	52,583 –	52,617	2,767.00
43,713 –	43,748	2,257.00	45,939 –	45,974	2,385.00	48,165 –	48,200	2,513.00	50,391 –	50,426	2,641.00	52,617 –	52,652	2,769.00
43,748 –	43,783	2,259.00	45,974 –	46,009	2,387.00	48,200 –	48,235	2,515.00	50,426 –	50,461	2,643.00	52,652 –	52,687	2,771.00
43,783 –	43,817	2,261.00	46,009 –	46,043	2,389.00	48,235 –	48,270	2,517.00	50,461 –	50,496	2,645.00	52,687 –	52,722	2,773.00
43,817 –	43,852	2,263.00	46,043 –	46,078	2,391.00	48,270 –	48,304	2,519.00	50,496 –	50,530	2,647.00	52,722 –	52,757	2,775.00
43,852 –	43,887	2,265.00	46,078 –	46,113	2,393.00	48,304 –	48,339	2,521.00	50,530 –	50,565	2,649.00	52,757 –	52,791	2,777.00
43,887 –	43,922	2,267.00	46,113 –	46,148	2,395.00	48,339 –	48,374	2,523.00	50,565 –	50,600	2,651.00	52,791 –	52,826	2,779.00
43,922 –	43,957	2,269.00	46,148 –	46,183	2,397.00	48,374 –	48,409	2,525.00	50,600 –	50,635	2,653.00	52,826 –	52,861	2,781.00
43,957 –	43,991	2,271.00	46,183 –	46,217	2,399.00	48,409 –	48,443	2,527.00	50,635 –	50,670	2,655.00	52,861 –	52,896	2,783.00
43,991 –	44,026	2,273.00	46,217 –	46,252	2,401.00	48,443 –	48,478	2,529.00	50,670 –	50,704	2,657.00	52,896 –	52,930	2,785.00
44,026 –	44,061	2,275.00	46,252 –	46,287	2,403.00	48,478 –	48,513	2,531.00	50,704 –	50,739	2,659.00	52,930 –	52,965	2,787.00
44,061 –	44,096	2,277.00	46,287 –	46,322	2,405.00	48,513 –	48,548	2,533.00	50,739 –	50,774	2,661.00	52,965 –	53,000	2,789.00
44,096 –	44,130	2,279.00	46,322 –	46,357	2,407.00	48,548 –	48,583	2,535.00	50,774 –	50,809	2,663.00	53,000 –	53,035	2,791.00
44,130 –	44,165	2,281.00	46,357 –	46,391	2,409.00	48,583 –	48,617	2,537.00	50,809 –	50,843	2,665.00	53,035 –	53,070	2,793.00
44,165 –	44,200	2,283.00	46,391 –	46,426	2,411.00	48,617 –	48,652	2,539.00	50,843 –	50,878	2,667.00	53,070 –	53,104	2,795.00
44,200 –	44,235	2,285.00	46,426 –	46,461	2,413.00	48,652 –	48,687	2,541.00	50,878 –	50,913	2,669.00	53,104 –	53,139	2,797.00
44,235 –	44,270	2,287.00	46,461 –	46,496	2,415.00	48,687 –	48,722	2,543.00	50,913 –	50,948	2,671.00	53,139 –	53,174	2,799.00
44,270 –	44,304	2,289.00	46,496 –	46,530	2,417.00	48,722 –	48,757	2,545.00	50,948 –	50,983	2,673.00	53,174 –	53,209	2,801.00
44,304 –	44,339	2,291.00	46,530 –	46,565	2,419.00	48,757 –	48,791	2,547.00	50,983 –	51,017	2,675.00	53,209 –	53,243	2,803.00
44,339 –	44,374	2,293.00	46,565 –	46,600	2,421.00	48,791 –	48,826	2,549.00	51,017 –	51,052	2,677.00	53,243 –	53,278	2,805.00
44,374 –	44,409	2,295.00	46,600 –	46,635	2,423.00	48,826 –	48,861	2,551.00	51,052 –	51,087	2,679.00	53,278 –	53,313	2,807.00
44,409 –	44,443	2,297.00	46,635 –	46,670	2,425.00	48,861 –	48,896	2,553.00	51,087 –	51,122	2,681.00	53,313 –	53,348	2,809.00
44,443 –	44,478	2,299.00	46,670 –	46,704	2,427.00	48,896 –	48,930	2,555.00	51,122 –	51,157	2,683.00	53,348 –	53,383	2,811.00
44,478 –	44,513	2,301.00	46,704 –	46,739	2,429.00	48,930 –	48,965	2,557.00	51,157 –	51,191	2,685.00	53,383 –	53,417	2,813.00
44,513 –	44,548	2,303.00	46,739 –	46,774	2,431.00	48,965 –	49,000	2,559.00	51,191 –	51,226	2,687.00	53,417 –	53,452	2,815.00
44,548 –	44,583	2,305.00	46,774 –	46,809	2,433.00	49,000 –	49,035	2,561.00	51,226 –	51,261	2,689.00	53,452 –	53,487	2,817.00
44,583 –	44,617	2,307.00	46,809 –	46,843	<									

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
\$ 53,835	– \$ 53,870	\$ 2,839.00	\$ 56,061	– \$ 56,096	\$ 2,967.00	\$ 58,287	– \$ 58,322	\$ 3,095.00	\$ 60,513	– \$ 60,548	\$ 3,223.00	\$ 62,739	– \$ 62,774	\$ 3,351.00
53,870	– 53,904	2,841.00	56,096	– 56,130	2,969.00	58,322	– 58,357	3,097.00	60,548	– 60,583	3,225.00	62,774	– 62,809	3,353.00
53,904	– 53,939	2,843.00	56,130	– 56,165	2,971.00	58,357	– 58,391	3,099.00	60,583	– 60,617	3,227.00	62,809	– 62,843	3,355.00
53,939	– 53,974	2,845.00	56,165	– 56,200	2,973.00	58,391	– 58,426	3,101.00	60,617	– 60,652	3,229.00	62,843	– 62,878	3,357.00
53,974	– 54,009	2,847.00	56,200	– 56,235	2,975.00	58,426	– 58,461	3,103.00	60,652	– 60,687	3,231.00	62,878	– 62,913	3,359.00
54,009	– 54,043	2,849.00	56,235	– 56,270	2,977.00	58,461	– 58,496	3,105.00	60,687	– 60,722	3,233.00	62,913	– 62,948	3,361.00
54,043	– 54,078	2,851.00	56,270	– 56,304	2,979.00	58,496	– 58,530	3,107.00	60,722	– 60,757	3,235.00	62,948	– 62,983	3,363.00
54,078	– 54,113	2,853.00	56,304	– 56,339	2,981.00	58,530	– 58,565	3,109.00	60,757	– 60,791	3,237.00	62,983	– 63,017	3,365.00
54,113	– 54,148	2,855.00	56,339	– 56,374	2,983.00	58,565	– 58,600	3,111.00	60,791	– 60,826	3,239.00	63,017	– 63,052	3,367.00
54,148	– 54,183	2,857.00	56,374	– 56,409	2,985.00	58,600	– 58,635	3,113.00	60,826	– 60,861	3,241.00	63,052	– 63,087	3,369.00
54,183	– 54,217	2,859.00	56,409	– 56,443	2,987.00	58,635	– 58,670	3,115.00	60,861	– 60,896	3,243.00	63,087	– 63,122	3,371.00
54,217	– 54,252	2,861.00	56,443	– 56,478	2,989.00	58,670	– 58,704	3,117.00	60,896	– 60,930	3,245.00	63,122	– 63,157	3,373.00
54,252	– 54,287	2,863.00	56,478	– 56,513	2,991.00	58,704	– 58,739	3,119.00	60,930	– 60,965	3,247.00	63,157	– 63,191	3,375.00
54,287	– 54,322	2,865.00	56,513	– 56,548	2,993.00	58,739	– 58,774	3,121.00	60,965	– 61,000	3,249.00	63,191	– 63,226	3,377.00
54,322	– 54,357	2,867.00	56,548	– 56,583	2,995.00	58,774	– 58,809	3,123.00	61,000	– 61,035	3,251.00	63,226	– 63,261	3,379.00
54,357	– 54,391	2,869.00	56,583	– 56,617	2,997.00	58,809	– 58,843	3,125.00	61,035	– 61,070	3,253.00	63,261	– 63,296	3,381.00
54,391	– 54,426	2,871.00	56,617	– 56,652	2,999.00	58,843	– 58,878	3,127.00	61,070	– 61,104	3,255.00	63,296	– 63,330	3,383.00
54,426	– 54,461	2,873.00	56,652	– 56,687	3,001.00	58,878	– 58,913	3,129.00	61,104	– 61,139	3,257.00	63,330	– 63,365	3,385.00
54,461	– 54,496	2,875.00	56,687	– 56,722	3,003.00	58,913	– 58,948	3,131.00	61,139	– 61,174	3,259.00	63,365	– 63,400	3,387.00
54,496	– 54,530	2,877.00	56,722	– 56,757	3,005.00	58,948	– 58,983	3,133.00	61,174	– 61,209	3,261.00	63,400	– 63,435	3,389.00
54,530	– 54,565	2,879.00	56,757	– 56,791	3,007.00	58,983	– 59,017	3,135.00	61,209	– 61,243	3,263.00	63,435	– 63,470	3,391.00
54,565	– 54,600	2,881.00	56,791	– 56,826	3,009.00	59,017	– 59,052	3,137.00	61,243	– 61,278	3,265.00	63,470	– 63,504	3,393.00
54,600	– 54,635	2,883.00	56,826	– 56,861	3,011.00	59,052	– 59,087	3,139.00	61,278	– 61,313	3,267.00	63,504	– 63,539	3,395.00
54,635	– 54,670	2,885.00	56,861	– 56,896	3,013.00	59,087	– 59,122	3,141.00	61,313	– 61,348	3,269.00	63,539	– 63,574	3,397.00
54,670	– 54,704	2,887.00	56,896	– 56,930	3,015.00	59,122	– 59,157	3,143.00	61,348	– 61,383	3,271.00	63,574	– 63,609	3,399.00
54,704	– 54,739	2,889.00	56,930	– 56,965	3,017.00	59,157	– 59,191	3,145.00	61,383	– 61,417	3,273.00	63,609	– 63,643	3,401.00
54,739	– 54,774	2,891.00	56,965	– 57,000	3,019.00	59,191	– 59,226	3,147.00	61,417	– 61,452	3,275.00	63,643	– 63,678	3,403.00
54,774	– 54,809	2,893.00	57,000	– 57,035	3,021.00	59,226	– 59,261	3,149.00	61,452	– 61,487	3,277.00	63,678	– 63,713	3,405.00
54,809	– 54,843	2,895.00	57,035	– 57,070	3,023.00	59,261	– 59,296	3,151.00	61,487	– 61,522	3,279.00	63,713	– 63,748	3,407.00
54,843	– 54,878	2,897.00	57,070	– 57,104	3,025.00	59,296	– 59,330	3,153.00	61,522	– 61,557	3,281.00	63,748	– 63,783	3,409.00
54,878	– 54,913	2,899.00	57,104	– 57,139	3,027.00	59,330	– 59,365	3,155.00	61,557	– 61,591	3,283.00	63,783	– 63,817	3,411.00
54,913	– 54,948	2,901.00	57,139	– 57,174	3,029.00	59,365	– 59,400	3,157.00	61,591	– 61,626	3,285.00	63,817	– 63,852	3,413.00
54,948	– 54,983	2,903.00	57,174	– 57,209	3,031.00	59,400	– 59,435	3,159.00	61,626	– 61,661	3,287.00	63,852	– 63,887	3,415.00
54,983	– 55,017	2,905.00	57,209	– 57,243	3,033.00	59,435	– 59,470	3,161.00	61,661	– 61,696	3,289.00	63,887	– 63,922	3,417.00
55,017	– 55,052	2,907.00	57,243	– 57,278	3,035.00	59,470	– 59,504	3,163.00	61,696	– 61,730	3,291.00	63,922	– 63,957	3,419.00
55,052	– 55,087	2,909.00	57,278	– 57,313	3,037.00	59,504	– 59,539	3,165.00	61,730	– 61,765	3,293.00	63,957	– 63,991	3,421.00
55,087	– 55,122	2,911.00	57,313	– 57,348	3,039.00	59,539	– 59,574	3,167.00	61,765	– 61,800	3,295.00	63,991	– 64,026	3,423.00
55,122	– 55,157	2,913.00	57,348	– 57,383	3,041.00	59,574	– 59,609	3,169.00	61,800	– 61,835	3,297.00	64,026	– 64,061	3,425.00
55,157	– 55,191	2,915.00	57,383	– 57,417	3,043.00	59,609	– 59,643	3,171.00	61,835	– 61,870	3,299.00	64,061	– 64,096	3,427.00
55,191	– 55,226	2,917.00	57,417	– 57,452	3,045.00	59,643	– 59,678	3,173.00	61,870	– 61,904	3,301.00	64,096	– 64,130	3,429.00
55,226	– 55,261	2,919.00	57,452	– 57,487	3,047.00	59,678	– 59,713	3,175.00	61,904	– 61,939	3,303.00	64,130	– 64,165	3,431.00
55,261	– 55,296	2,921.00	57,487	– 57,522	3,049.00	59,713	– 59,748	3,177.00	61,939	– 61,974	3,305.00	64,165	– 64,200	3,433.00
55,296	– 55,330	2,923.00	57,522	– 57,557	3,051.00	59,748	– 59,783	3,179.00	61,974	– 62,009	3,307.00	64,200	– 64,235	3,435.00
55,330	– 55,365	2,925.00	57,557	– 57,591	3,053.00	59,783	– 59,817	3,181.00	62,009	– 62,043	3,309.00	64,235	– 64,270	3,437.00
55,365	– 55,400	2,927.00	57,591	– 57,626	3,055.00	59,817	– 59,852	3,183.00	62,043	– 62,078	3,311.00	64,270	– 64,304	3,439.00
55,400	– 55,435	2,929.00	57,626	– 57,661	3,057.00	59,852	– 59,887	3,185.00	62,078	– 62,113	3,313.00	64,304	– 64,339	3,441.00
55,435	– 55,470	2,931.00	57,661	– 57,696	3,059.00	59,887	– 59,922	3,187.00	62,113	– 62,148	3,315.00	64,339	– 64,374	3,443.00
55,470	– 55,504	2,933.00	57,696	– 57,730	3,061.00	59,922	– 59,957	3,189.00	62,148	– 62,183	3,317.00	64,374	– 64,409	3,445.00
55,504	– 55,539	2,935.00	57,730	– 57,765	3,063.00	59,957	– 59,991	3,191.00	62,183	– 62,217	3,319.00	64,409	– 64,443	3,447.00
55,539	– 55,574	2,937.00	57,765	– 57,800	3,065.00	59,991	– 60,026	3,193.00	62,217	– 62,252	3,321.00	64,443	– 64,478	3,449.00
55,574	– 55,609	2,939.00	57,800	– 57,835	3,067.00	60,026	– 60,061	3,195.00	62,252	– 62,287	3,323.00	64,478	– 64,513	3,451.00
55,609	– 55,643	2,941.00	57,835	– 57,870	3,069.00	60,061	– 60,096	3,197.00	62,287	– 62,322	3,325.00	64,513	– 64,548	3,453.00
55,643	– 55,678	2,943.00	57,870	– 57,904	3,071.00	60,096	– 60,130	3,199.00	62,322	– 62,357	3,327.00	64,548	– 64,583	3,455.00
55,678	– 55,713	2,945.00	57,904	– 57,939	3,073.00	60,130	– 60,165	3,201.00	62,357	– 62,391	3,329.00	64,583	– 64,617	3,457.00
55,713	– 55,748	2,947.00	57,939	– 57,974	3,075.00	60,165	– 60,200	3,203.00	62,391	– 62,426	3,331.00	64,617	– 64,652	3,459.00
55,748	– 55,783	2,949.00	57,974	– 58,009	3,077.00	60,200	– 60,235	3,205.00 </						

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
\$ 64,965 –	\$ 65,000	\$ 3,479.00	\$ 67,191 –	\$ 67,226	\$ 3,607.00	\$ 69,417 –	\$ 69,452	\$ 3,735.00	\$ 71,643 –	\$ 71,678	\$ 3,863.00	\$ 73,870 –	\$ 73,904	\$ 3,991.00
65,000 –	65,035	3,481.00	67,226 –	67,261	3,609.00	69,452 –	69,487	3,737.00	71,678 –	71,713	3,865.00	73,904 –	73,939	3,993.00
65,035 –	65,070	3,483.00	67,261 –	67,296	3,611.00	69,487 –	69,522	3,739.00	71,713 –	71,748	3,867.00	73,939 –	73,974	3,995.00
65,070 –	65,104	3,485.00	67,296 –	67,330	3,613.00	69,522 –	69,557	3,741.00	71,748 –	71,783	3,869.00	73,974 –	74,009	3,997.00
65,104 –	65,139	3,487.00	67,330 –	67,365	3,615.00	69,557 –	69,591	3,743.00	71,783 –	71,817	3,871.00	74,009 –	74,043	3,999.00
65,139 –	65,174	3,489.00	67,365 –	67,400	3,617.00	69,591 –	69,626	3,745.00	71,817 –	71,852	3,873.00	74,043 –	74,078	4,001.00
65,174 –	65,209	3,491.00	67,400 –	67,435	3,619.00	69,626 –	69,661	3,747.00	71,852 –	71,887	3,875.00	74,078 –	74,113	4,003.00
65,209 –	65,243	3,493.00	67,435 –	67,470	3,621.00	69,661 –	69,696	3,749.00	71,887 –	71,922	3,877.00	74,113 –	74,148	4,005.00
65,243 –	65,278	3,495.00	67,470 –	67,504	3,623.00	69,696 –	69,730	3,751.00	71,922 –	71,957	3,879.00	74,148 –	74,183	4,007.00
65,278 –	65,313	3,497.00	67,504 –	67,539	3,625.00	69,730 –	69,765	3,753.00	71,957 –	71,991	3,881.00	74,183 –	74,217	4,009.00
65,313 –	65,348	3,499.00	67,539 –	67,574	3,627.00	69,765 –	69,800	3,755.00	71,991 –	72,026	3,883.00	74,217 –	74,252	4,011.00
65,348 –	65,383	3,501.00	67,574 –	67,609	3,629.00	69,800 –	69,835	3,757.00	72,026 –	72,061	3,885.00	74,252 –	74,287	4,013.00
65,383 –	65,417	3,503.00	67,609 –	67,643	3,631.00	69,835 –	69,870	3,759.00	72,061 –	72,096	3,887.00	74,287 –	74,322	4,015.00
65,417 –	65,452	3,505.00	67,643 –	67,678	3,633.00	69,870 –	69,904	3,761.00	72,096 –	72,130	3,889.00	74,322 –	74,357	4,017.00
65,452 –	65,487	3,507.00	67,678 –	67,713	3,635.00	69,904 –	69,939	3,763.00	72,130 –	72,165	3,891.00	74,357 –	74,391	4,019.00
65,487 –	65,522	3,509.00	67,713 –	67,748	3,637.00	69,939 –	69,974	3,765.00	72,165 –	72,200	3,893.00	74,391 –	74,426	4,021.00
65,522 –	65,557	3,511.00	67,748 –	67,783	3,639.00	69,974 –	70,009	3,767.00	72,200 –	72,235	3,895.00	74,426 –	74,461	4,023.00
65,557 –	65,591	3,513.00	67,783 –	67,817	3,641.00	70,009 –	70,043	3,769.00	72,235 –	72,270	3,897.00	74,461 –	74,496	4,025.00
65,591 –	65,626	3,515.00	67,817 –	67,852	3,643.00	70,043 –	70,078	3,771.00	72,270 –	72,304	3,899.00	74,496 –	74,530	4,027.00
65,626 –	65,661	3,517.00	67,852 –	67,887	3,645.00	70,078 –	70,113	3,773.00	72,304 –	72,339	3,901.00	74,530 –	74,565	4,029.00
65,661 –	65,696	3,519.00	67,887 –	67,922	3,647.00	70,113 –	70,148	3,775.00	72,339 –	72,374	3,903.00	74,565 –	74,600	4,031.00
65,696 –	65,730	3,521.00	67,922 –	67,957	3,649.00	70,148 –	70,183	3,777.00	72,374 –	72,409	3,905.00	74,600 –	74,635	4,033.00
65,730 –	65,765	3,523.00	67,957 –	67,991	3,651.00	70,183 –	70,217	3,779.00	72,409 –	72,443	3,907.00	74,635 –	74,670	4,035.00
65,765 –	65,800	3,525.00	67,991 –	68,026	3,653.00	70,217 –	70,252	3,781.00	72,443 –	72,478	3,909.00	74,670 –	74,704	4,037.00
65,800 –	65,835	3,527.00	68,026 –	68,061	3,655.00	70,252 –	70,287	3,783.00	72,478 –	72,513	3,911.00	74,704 –	74,739	4,039.00
65,835 –	65,870	3,529.00	68,061 –	68,096	3,657.00	70,287 –	70,322	3,785.00	72,513 –	72,548	3,913.00	74,739 –	74,774	4,041.00
65,870 –	65,904	3,531.00	68,096 –	68,130	3,659.00	70,322 –	70,357	3,787.00	72,548 –	72,583	3,915.00	74,774 –	74,809	4,043.00
65,904 –	65,939	3,533.00	68,130 –	68,165	3,661.00	70,357 –	70,391	3,789.00	72,583 –	72,617	3,917.00	74,809 –	74,843	4,045.00
65,939 –	65,974	3,535.00	68,165 –	68,200	3,663.00	70,391 –	70,426	3,791.00	72,617 –	72,652	3,919.00	74,843 –	74,878	4,047.00
65,974 –	66,009	3,537.00	68,200 –	68,235	3,665.00	70,426 –	70,461	3,793.00	72,652 –	72,687	3,921.00	74,878 –	74,913	4,049.00
66,009 –	66,043	3,539.00	68,235 –	68,270	3,667.00	70,461 –	70,496	3,795.00	72,687 –	72,722	3,923.00	74,913 –	74,948	4,051.00
66,043 –	66,078	3,541.00	68,270 –	68,304	3,669.00	70,496 –	70,530	3,797.00	72,722 –	72,757	3,925.00	74,948 –	74,983	4,053.00
66,078 –	66,113	3,543.00	68,304 –	68,339	3,671.00	70,530 –	70,565	3,799.00	72,757 –	72,791	3,927.00	74,983 –	75,017	4,055.00
66,113 –	66,148	3,545.00	68,339 –	68,374	3,673.00	70,565 –	70,600	3,801.00	72,791 –	72,826	3,929.00	75,017 –	75,052	4,057.00
66,148 –	66,183	3,547.00	68,374 –	68,409	3,675.00	70,600 –	70,635	3,803.00	72,826 –	72,861	3,931.00	75,052 –	75,087	4,059.00
66,183 –	66,217	3,549.00	68,409 –	68,443	3,677.00	70,635 –	70,670	3,805.00	72,861 –	72,896	3,933.00	75,087 –	75,122	4,061.00
66,217 –	66,252	3,551.00	68,443 –	68,478	3,679.00	70,670 –	70,704	3,807.00	72,896 –	72,930	3,935.00	75,122 –	75,157	4,063.00
66,252 –	66,287	3,553.00	68,478 –	68,513	3,681.00	70,704 –	70,739	3,809.00	72,930 –	72,965	3,937.00	75,157 –	75,191	4,065.00
66,287 –	66,322	3,555.00	68,513 –	68,548	3,683.00	70,739 –	70,774	3,811.00	72,965 –	73,000	3,939.00	75,191 –	75,226	4,067.00
66,322 –	66,357	3,557.00	68,548 –	68,583	3,685.00	70,774 –	70,809	3,813.00	73,000 –	73,035	3,941.00	75,226 –	75,261	4,069.00
66,357 –	66,391	3,559.00	68,583 –	68,617	3,687.00	70,809 –	70,843	3,815.00	73,035 –	73,070	3,943.00	75,261 –	75,296	4,071.00
66,391 –	66,426	3,561.00	68,617 –	68,652	3,689.00	70,843 –	70,878	3,817.00	73,070 –	73,104	3,945.00	75,296 –	75,330	4,073.00
66,426 –	66,461	3,563.00	68,652 –	68,687	3,691.00	70,878 –	70,913	3,819.00	73,104 –	73,139	3,947.00	75,330 –	75,365	4,075.00
66,461 –	66,496	3,565.00	68,687 –	68,722	3,693.00	70,913 –	70,948	3,821.00	73,139 –	73,174	3,949.00	75,365 –	75,400	4,077.00
66,496 –	66,530	3,567.00	68,722 –	68,757	3,695.00	70,948 –	70,983	3,823.00	73,174 –	73,209	3,951.00	75,400 –	75,435	4,079.00
66,530 –	66,565	3,569.00	68,757 –	68,791	3,697.00	70,983 –	71,017	3,825.00	73,209 –	73,243	3,953.00	75,435 –	75,470	4,081.00
66,565 –	66,600	3,571.00	68,791 –	68,826	3,699.00	71,017 –	71,052	3,827.00	73,243 –	73,278	3,955.00	75,470 –	75,504	4,083.00
66,600 –	66,635	3,573.00	68,826 –	68,861	3,701.00	71,052 –	71,087	3,829.00	73,278 –	73,313	3,957.00	75,504 –	75,539	4,085.00
66,635 –	66,670	3,575.00	68,861 –	68,896	3,703.00	71,087 –	71,122	3,831.00	73,313 –	73,348	3,959.00	75,539 –	75,574	4,087.00
66,670 –	66,704	3,577.00	68,896 –	68,930	3,705.00	71,122 –	71,157	3,833.00	73,348 –	73,383	3,961.00	75,574 –	75,609	4,089.00
66,704 –	66,739	3,579.00	68,930 –	68,965	3,707.00	71,157 –	71,191	3,835.00	73,383 –	73,417	3,963.00	75,609 –	75,643	4,091.00
66,739 –	66,774	3,581.00	68,965 –	69,000	3,709.00	71,191 –	71,226	3,837.00	73,417 –	73,452	3,965.00	75,643 –	75,678	4,093.00
66,774 –	66,809	3,583.00	69,000 –	69,035	3,711.00	71,226 –	71,261	3,839.00	73,452 –	73,487	3,967.00	75,678 –	75,713	4,095.00
66,809 –	66,843	3,585.00	69,035 –	69,070	3,713.00	71,261 –	71,296	3,841.00	73,487 –	73,522	3,969.00	75,713 –	75,748	4,097.00
66,843 –	66,878	3,587.00	69,070 –	69,104	3,715.00	71,296 –	71,330	3,843.00	73,522 –	73,557	3,971.00	75,748 –	75,783	4,099.00
66,878 –	66,913	3,589.00	69,104 –	69,139	3,717.00	71,330 –	71,365	3,845.00	73,557 –	73,591	3,973.00	75,783 –	75,817	4,101.00
66,913 –	66,948	3,591.00	69,139 –	69,174	3,719.00	71,365 –	71,400	3,847.00	73,591 –	73,626	3,975.00	75,817 –	75,852	4,103.00
66,948 –	66,983	3,593.00	69,174 –	69,209	3,721.00	71,400 –	71,435	3,849.00	73,626 –	73,661	3,977.00	75,852 –	75,887	4,105.00
66,983 –	67,017	3,595.00	69,209 –	69,243	3,723.00	71,435 –	71,470	3,851.00	73,661 –	73,696	3,979.00	75,887 –	75,922	4,107.00
67,017 –	67,052	3,597.00	69,243 –	69,278	3,725.00	71,470 –	71,504	3,853.00	73,696 –	73,730	3,981.00	75,922 –	75,957	4,109.00

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

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	\$ 4,759.00	\$ 89,452 –	\$ 89,487	\$ 4,887.00	\$ 91,678 –	\$ 91,713	\$ 5,015.00	\$ 93,904 –	\$ 93,939	\$ 5,143.00	\$ 96,130 –	\$ 96,165	\$ 5,271.00
87,261 –	87,296	4,761.00	89,487 –	89,522	4,889.00	91,713 –	91,748	5,017.00	93,939 –	93,974	5,145.00	96,165 –	96,200	5,273.00
87,296 –	87,330	4,763.00	89,522 –	89,557	4,891.00	91,748 –	91,783	5,019.00	93,974 –	94,009	5,147.00	96,200 –	96,235	5,275.00
87,330 –	87,365	4,765.00	89,557 –	89,591	4,893.00	91,783 –	91,817	5,021.00	94,009 –	94,043	5,149.00	96,235 –	96,270	5,277.00
87,365 –	87,400	4,767.00	89,591 –	89,626	4,895.00	91,817 –	91,852	5,023.00	94,043 –	94,078	5,151.00	96,270 –	96,304	5,279.00
87,400 –	87,435	4,769.00	89,626 –	89,661	4,897.00	91,852 –	91,887	5,025.00	94,078 –	94,113	5,153.00	96,304 –	96,339	5,281.00
87,435 –	87,470	4,771.00	89,661 –	89,696	4,899.00	91,887 –	91,922	5,027.00	94,113 –	94,148	5,155.00	96,339 –	96,374	5,283.00
87,470 –	87,504	4,773.00	89,696 –	89,730	4,901.00	91,922 –	91,957	5,029.00	94,148 –	94,183	5,157.00	96,374 –	96,409	5,285.00
87,504 –	87,539	4,775.00	89,730 –	89,765	4,903.00	91,957 –	91,991	5,031.00	94,183 –	94,217	5,159.00	96,409 –	96,443	5,287.00
87,539 –	87,574	4,777.00	89,765 –	89,800	4,905.00	91,991 –	92,026	5,033.00	94,217 –	94,252	5,161.00	96,443 –	96,478	5,289.00
87,574 –	87,609	4,779.00	89,800 –	89,835	4,907.00	92,026 –	92,061	5,035.00	94,252 –	94,287	5,163.00	96,478 –	96,513	5,291.00
87,609 –	87,643	4,781.00	89,835 –	89,870	4,909.00	92,061 –	92,096	5,037.00	94,287 –	94,322	5,165.00	96,513 –	96,548	5,293.00
87,643 –	87,678	4,783.00	89,870 –	89,904	4,911.00	92,096 –	92,130	5,039.00	94,322 –	94,357	5,167.00	96,548 –	96,583	5,295.00
87,678 –	87,713	4,785.00	89,904 –	89,939	4,913.00	92,130 –	92,165	5,041.00	94,357 –	94,391	5,169.00	96,583 –	96,617	5,297.00
87,713 –	87,748	4,787.00	89,939 –	89,974	4,915.00	92,165 –	92,200	5,043.00	94,391 –	94,426	5,171.00	96,617 –	96,652	5,299.00
87,748 –	87,783	4,789.00	89,974 –	90,009	4,917.00	92,200 –	92,235	5,045.00	94,426 –	94,461	5,173.00	96,652 –	96,687	5,301.00
87,783 –	87,817	4,791.00	90,009 –	90,043	4,919.00	92,235 –	92,270	5,047.00	94,461 –	94,496	5,175.00	96,687 –	96,722	5,303.00
87,817 –	87,852	4,793.00	90,043 –	90,078	4,921.00	92,270 –	92,304	5,049.00	94,496 –	94,530	5,177.00	96,722 –	96,757	5,305.00
87,852 –	87,887	4,795.00	90,078 –	90,113	4,923.00	92,304 –	92,339	5,051.00	94,530 –	94,565	5,179.00	96,757 –	96,791	5,307.00
87,887 –	87,922	4,797.00	90,113 –	90,148	4,925.00	92,339 –	92,374	5,053.00	94,565 –	94,600	5,181.00	96,791 –	96,826	5,309.00
87,922 –	87,957	4,799.00	90,148 –	90,183	4,927.00	92,374 –	92,409	5,055.00	94,600 –	94,635	5,183.00	96,826 –	96,861	5,311.00
87,957 –	87,991	4,801.00	90,183 –	90,217	4,929.00	92,409 –	92,443	5,057.00	94,635 –	94,670	5,185.00	96,861 –	96,896	5,313.00
87,991 –	88,026	4,803.00	90,217 –	90,252	4,931.00	92,443 –	92,478	5,059.00	94,670 –	94,704	5,187.00	96,896 –	96,930	5,315.00
88,026 –	88,061	4,805.00	90,252 –	90,287	4,933.00	92,478 –	92,513	5,061.00	94,704 –	94,739	5,189.00	96,930 –	96,965	5,317.00
88,061 –	88,096	4,807.00	90,287 –	90,322	4,935.00	92,513 –	92,548	5,063.00	94,739 –	94,774	5,191.00	96,965 –	97,000	5,319.00
88,096 –	88,130	4,809.00	90,322 –	90,357	4,937.00	92,548 –	92,583	5,065.00	94,774 –	94,809	5,193.00	97,000 –	97,035	5,321.00
88,130 –	88,165	4,811.00	90,357 –	90,391	4,939.00	92,583 –	92,617	5,067.00	94,809 –	94,843	5,195.00	97,035 –	97,070	5,323.00
88,165 –	88,200	4,813.00	90,391 –	90,426	4,941.00	92,617 –	92,652	5,069.00	94,843 –	94,878	5,197.00	97,070 –	97,104	5,325.00
88,200 –	88,235	4,815.00	90,426 –	90,461	4,943.00	92,652 –	92,687	5,071.00	94,878 –	94,913	5,199.00	97,104 –	97,139	5,327.00
88,235 –	88,270	4,817.00	90,461 –	90,496	4,945.00	92,687 –	92,722	5,073.00	94,913 –	94,948	5,201.00	97,139 –	97,174	5,329.00
88,270 –	88,304	4,819.00	90,496 –	90,530	4,947.00	92,722 –	92,757	5,075.00	94,948 –	94,983	5,203.00	97,174 –	97,209	5,331.00
88,304 –	88,339	4,821.00	90,530 –	90,565	4,949.00	92,757 –	92,791	5,077.00	94,983 –	95,017	5,205.00	97,209 –	97,243	5,333.00
88,339 –	88,374	4,823.00	90,565 –	90,600	4,951.00	92,791 –	92,826	5,079.00	95,017 –	95,052	5,207.00	97,243 –	97,278	5,335.00
88,374 –	88,409	4,825.00	90,600 –	90,635	4,953.00	92,826 –	92,861	5,081.00	95,052 –	95,087	5,209.00	97,278 –	97,313	5,337.00
88,409 –	88,443	4,827.00	90,635 –	90,670	4,955.00	92,861 –	92,896	5,083.00	95,087 –	95,122	5,211.00	97,313 –	97,348	5,339.00
88,443 –	88,478	4,829.00	90,670 –	90,704	4,957.00	92,896 –	92,930	5,085.00	95,122 –	95,157	5,213.00	97,348 –	97,383	5,341.00
88,478 –	88,513	4,831.00	90,704 –	90,739	4,959.00	92,930 –	92,965	5,087.00	95,157 –	95,191	5,215.00	97,383 –	97,417	5,343.00
88,513 –	88,548	4,833.00	90,739 –	90,774	4,961.00	92,965 –	93,000	5,089.00	95,191 –	95,226	5,217.00	97,417 –	97,452	5,345.00
88,548 –	88,583	4,835.00	90,774 –	90,809	4,963.00	93,000 –	93,035	5,091.00	95,226 –	95,261	5,219.00	97,452 –	97,487	5,347.00
88,583 –	88,617	4,837.00	90,809 –	90,843	4,965.00	93,035 –	93,070	5,093.00	95,261 –	95,296	5,221.00	97,487 –	97,522	5,349.00
88,617 –	88,652	4,839.00	90,843 –	90,878	4,967.00	93,070 –	93,104	5,095.00	95,296 –	95,330	5,223.00	97,522 –	97,557	5,351.00
88,652 –	88,687	4,841.00	90,878 –	90,913	4,969.00	93,104 –	93,139	5,097.00	95,330 –	95,365	5,225.00	97,557 –	97,591	5,353.00
88,687 –	88,722	4,843.00	90,913 –	90,948	4,971.00	93,139 –	93,174	5,099.00	95,365 –	95,400	5,227.00	97,591 –	97,626	5,355.00
88,722 –	88,757	4,845.00	90,948 –	90,983	4,973.00	93,174 –	93,209	5,101.00	95,400 –	95,435	5,229.00	97,626 –	97,661	5,357.00
88,757 –	88,791	4,847.00	90,983 –	91,017	4,975.00	93,209 –	93,243	5,103.00	95,435 –	95,470	5,231.00	97,661 –	97,696	5,359.00
88,791 –	88,826	4,849.00	91,017 –	91,052	4,977.00	93,243 –	93,278	5,105.00	95,470 –	95,504	5,233.00	97,696 –	97,730	5,361.00
88,826 –	88,861	4,851.00	91,052 –	91,087	4,979.00	93,278 –	93,313	5,107.00	95,504 –	95,539	5,235.00	97,730 –	97,765	5,363.00
88,861 –	88,896	4,853.00	91,087 –	91,122	4,981.00	93,313 –	93,348	5,109.00	95,539 –	95,574	5,237.00	97,765 –	97,800	5,365.00
88,896 –	88,930	4,855.00	91,122 –	91,157	4,983.00	93,348 –	93,383	5,111.00	95,574 –	95,609	5,239.00	97,800 –	97,835	5,367.00
88,930 –	88,965	4,857.00	91,157 –	91,191	4,985.00	93,383 –	93,417	5,113.00	95,609 –	95,643	5,241.00	97,835 –	97,870	5,369.00
88,965 –	89,000	4,859.00	91,191 –	91,226	4,987.00	93,417 –	93,452	5,115.00	95,643 –	95,678	5,243.00	97,870 –	97,904	5,371.00
89,000 –	89,035	4,861.00	91,226 –	91,261	4,989.00	93,452 –	93,487	5,117.00	95,678 –	95,713	5,245.00	97,904 –	97,939	5,373.00
89,035 –	89,070	4,863.00	91,261 –	91,296	4,991.00	93,487 –	93,522	5,119.00	95,713 –	95,748	5,247.00	97,939 –	97,974	5,375.00
89,070 –	89,104	4,865.00	91,296 –	91,330	4,993.00	93,522 –	93,557	5,121.00	95,748 –	95,783	5,249.00	97,974 –	98,009	5,377.00
89,104 –	89,139	4,867.00	91,330 –	91,365	4,995.00	93,557 –	93,591	5,123.00	95,783 –	95,817	5,251.00	98,009 –	98,043	5,379.00
89,139 –	89,174	4,869.00	91,365 –	91,400	4,997.00	93,591 –	93,626	5,125.00	95,817 –	95,852	5,253.00	98,043 –	98,078	5,381.00
89,174 –	89,209	4,871.00	91,400 –	91,435	4,999.00	93,626 –	93,661	5,127.00	95,852 –	95,887	5,255.00	98,078 –	98,113	5,383.00
89,209 –	89,243	4,873.00	91,435 –	91,470	5,001.00	93,661 –	93,696	5,129.00	95,887 –	95,922	5,257.00	98,113 –	98,148	5,385.00
89,243 –	89,278	4,875.00	91,470 –	91,504	5,003.00	93,696 –	93,730	5,131.00	95,922 –	95,957	5,259.00	98,148 –	98,183	5,387.00
89,278 –	89,313	4,877.00	91,504 –	91,539	5,005.00	93,730 –	93,765	5,133.00	95,957 –	95,991	5,261.00	98,183 –	98,217	5,389.00

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, Accomac, 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
434-738-9191

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, Lovingson, 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

COUNTIES (CONTINUED)

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

CITIES

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

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.

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
