

Fiscal Year Filers: Enter taxable year beginning _____, 2007 and ending _____, 20_____, AND check here

Name of Estate or Trust
Name and Title of Fiduciary
Address of Fiduciary (Number and Street)
City, Town or Post Office State ZIP Code
Locality See Instructions
Check One: Resident Nonresident
FEIN of the Estate or Trust

Due May 1, 2008 - Important: Attach A Complete Copy of The Federal Return
Fixed Date Conformity additions or subtractions? If yes, check here.

Schedule 1 - Computation of Taxable Income and Tax of Fiduciary

Table with 10 rows for tax computation. Includes items like Federal taxable income, Virginia modifications, Virginia taxable income, tax computation, and payments/credits. Total payments and credits are 00. Balance due is 00. Overpayment is 00. Amount to be refunded is 00. Coalfield Employment Enhancement Tax Credit earned is 00.

Check if FORM 760C (760F) is attached. Enter Amount: \$ 00
Check here if farming, fishing or being a merchant seaman accounts for at least two-thirds of the income.
For Local Use LTD
For Office Use
Coding

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

1. Gross income from sources within Virginia	1	00		
2. Expenses attributable to income from sources within Virginia	2	00		
3. Net Virginia source income (subtract Line 2 from Line 1)	3	00		
4. Virginia source income allocation schedule. (When completing Column 4, multiply Line 3 above by the percentage in Column 3 below.)				
	Column 1	Column 2 Federal Distributable Net Income	Column 3 Percentage	Column 4 Allocation of VA Source Income
a. Beneficiaries (Total for all beneficiaries)	00	%	00	
b. Fiduciary	00	%	00	
c. Total	00	100%	00	
5. Deduction for distribution to beneficiaries. Enter amount from Column 4, Line 4a				
6. Fiduciary's share of Virginia Source Income (subtract Line 5 from Line 3)				
7. Exemption from federal Form 1041				
8. Income taxable to fiduciary (subtract Line 7 from Line 6). Enter here and on Line 1 on Page 1				

Schedule 3 — Modifications

PART I — Additions to Federal Taxable Income

1. Interest on obligations of other states	1	00
2. Income taxes of this state or any other taxing jurisdiction	2	00
3. Fixed Date Conformity Additions (See instructions.) Enter here and on Line 2FA on Page 1	3	00
4. Other additions to federal taxable income as provided in instructions. Attach explanation	4	00
5. TOTAL ADDITIONS (add Lines 1 through 4)	5	00

PART II — Subtractions from Federal Taxable Income

6. Income (interest, dividends or gains) on obligations or securities of the U.S.	6	00
7. Any state income tax refund or credit reported as "other income" on federal Form 1041	7	00
8. Fixed Date Conformity Subtractions (See instructions.) Enter here and on Line 2FS on Page 1	8	00
9. Other subtractions from federal taxable income as provided in instructions. Attach explanation	9	00
10. TOTAL SUBTRACTIONS (add Lines 6 through 9)	10	00
11. Net Virginia modifications. Subtract Line 10 from Line 5	11	00
12. Net Virginia modifications allocated to the fiduciary. Multiply Line 11 by the fiduciary's percentage of federal distributable net income	12	00

If Line 12 is a net addition, enter on Line 2(a) on Page 1. If Line 12 is a net subtraction, enter on Line 2(b) on Page 1.

Schedule 4 — Computation of the Credit for Tax Paid to Another State (See Instructions)

1. Taxable income reported on the other state's fiduciary income tax return. Attach a copy of the other return	1	00
2. Virginia taxable income. Enter the taxable income from Line 3 on Page 1	2	00
3. Total income tax paid to another state. Enter the name of the other state: _____	3	00
4. Virginia income tax. Enter the tax from Line 4 on Page 1	4	00
5. Allowable percentage for credit. [Compute to one decimal place (e.g., 10.5%). Maximum: 100%]		
<i>Resident estate or trust:</i> Divide Line 1 by Line 2. <i>Nonresident estate or trust:</i> Divide Line 2 by Line 1		
5	%	
6. <i>Resident estate or trust:</i> Multiply Line 5 by Line 4. <i>Nonresident estate or trust:</i> Multiply Line 5 by Line 3		
6	00	
7. Allowable credit. <i>Resident estate or trust:</i> Enter the smaller amount from Line 3 or Line 6. <i>Nonresident estate or trust:</i> Enter the smaller amount from Line 4 or Line 6.		
Also enter this amount on Line 5(d) on Page 1		
7	00	

I declare under the penalties provided by law that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

I(we) authorize the Dept. of Taxation to discuss this return with my (our) preparer. If yes, check here.

Please Sign Here X Signature of Fiduciary or Officer Representing Fiduciary	Date	Daytime Phone Number ● ()
Preparer's Use Only X Signature of Preparer Other Than Fiduciary Firm's Name (or Yours If Self-employed) and Address	Date	Daytime Phone Number () Firm's SSN or FEIN or PTIN

Schedule 5 — Computation of Credits to Tax and Qualifying Income (See Instructions)

Line	Column 1 Name and Social Security Number of Each Beneficiary (Fiduciary Use Line e)	Column 2 Percentage	Column 3 Allocation of Virginia Neighborhood Assistance Act Credit
a.		%	00
b.		%	00
c.		%	00
d.		%	00
e.	Fiduciary	%	00
f.	Total	100 %	00

Line	Column 4 Allocation of Enterprise Zone Qualifying Income	Column 5 Allocation of Enterprise Zone State Unemployment Tax Credit	Column 6 Allocation of Enterprise Zone Real Property Improvement Tax Credit	Column 7 Allocation of Enterprise Zone Investment Tax Credit
a.	00	00	00	00
b.	00	00	00	00
c.	00	00	00	00
d.	00	00	00	00
e.	00	00	00	00
f.	00	00	00	00

Line	Column 8 - Other Allocation of:	Column 9 - Other Allocation of:	Column 10 - Other Allocation of:	Column 11 - Other Allocation of:
a.	00	00	00	00
b.	00	00	00	00
c.	00	00	00	00
d.	00	00	00	00
e.	00	00	00	00
f.	00	00	00	00