Form **770** 2009 Virginia Fiduciary Income Tax Return Enter Fiscal Year: From / /2009 To month/day/year month/day/year AND check here (if applicable) Name of Estate or Trust Locality Code (See Instructions) FEIN of the Estate or Trust Name and Title of Fiduciary Check all that apply: Address of Fiduciary (Number and Street) Resident or Nonresident City, Town or Post Office State ZIP Code Fixed Date Conformity modifications Amended Return Credit claimed for tax withheld by a Pass-Through Entity Due May 1, 2010 - Important: Attach A Complete Copy of The Federal Return Schedule 1 — Computation of Taxable Income and Tax of Fiduciary 00 2. Fiduciary's share of Virginia modifications (Schedule 3, Line 12) (a) if a net addition 2(a) 00 [2FA (b) if a net subtraction 2(b) ● 2FS _____● See Schedule 3 on Page 2] 00 00 4. Compute tax on Virginia taxable income, using one of the lines below: If Line 3 is \$3,000 or less, the tax is 2% of Line 3;

If Line 3 is over \$5,000, I	out not over \$5,000, the tax is \$60 plus 3% of the out not over \$17,000, the tax is \$120 plus 5% of the tax is \$720 plus 5.75% of the excess over \$	the excess over \$5,000; or	4
5. PAYMENTS AND CREDITS		, ,	
(a) Virginia income tax withh	eld	(a)	00
	ax payments. Include credit from 2008		00
(c) Extension payments mad	le with Form 770IP	(c)	00
(d) Credit for tax paid to ano	ther state from Schedule 4, Line 7. Attach other	state's return(d)	00
(e) Neighborhood Assistance	e Act Credit. Attach certificate	(e)	00

	(d) Credit for tax paid to another state from Schedule 4, Line 7. Attach other state's return	(d)	00	
	(e) Neighborhood Assistance Act Credit. Attach certificate	(e)	00	
	(f) Enterprise Zone Act Credit from Form 301, Line 32. Attach certificate and Form 301	.(f)	00	
	(g) Major Business Facility Job Credit allowable from Form 304. Attach certification letter	(g)	00	
	(h) Historic Rehabilitation Tax Credit. Attach certificate	(h)	00	
	(i) Low-Income Housing Credit. Attach certificate	. (i)	00	
	(j) Reserved for future use	(j)	>	
	(k) Reserved for future use	.(k)	>	
	(I) Worker Retraining Tax Credit	(I)	00	
	(m) Qualified Equity and Subordinated Debt Investments Tax Credit	(m)	00	
	(n) i) 100% Coalfield Employment Enhancement Credit and Virginia Coal Employment and Production Incentive Credit - Schedule 306B, Line 2(n)i	_		
	ii) Reserved for future use(n)ii	-		
	iii) Full credit - From your 2009 Form 306, Line 12a(n)iii	-		
	iv) Full credit - From your 2009 Form 306, Line 12b(n)iv	_		
	 v) Full Coalfield Employment Enhancement Credit - Add Lines (n)iii and (n)iv. Attach Form 306 	(n)	00_	
	(o)i) 85% credit - From your 2009 Form 306, Line 13a(o)i	-		
	ii) 90% credit - From your 2009 Form 306, Line 13b (o)ii	_		
	iii) Excess Coalfield Employment Enhancement Credit and Virginia Coal Employment and Production Incentive Credit - Add Lines (o)i and (o)ii. Attach Form 306	(0)	00	
	(p) Reserved for future use	(p)		
	(q) Land Preservation Tax Credit. Attach certificate	(q) ★	00	
	Total payments and credits Add Lines 5 (a) through 5 (q)		5	00
6.	BALANCE DUE If Line 4 is larger than Line 5, subtract Line 5 from Line 4		6	00
7.	OVERPAYMENT If Line 5 is larger than Line 4, subtract Line 4 from Line 5		7	00
	Amount of overpayment to be CREDITED to 2010 Estimated Income Tax			
9.	AMOUNT TO BE REFUNDED Subtract Line 8 from Line 7		9	00
10.	Coalfield Employment Enhancement Tax Credit earned in 2009 Form 306, Line 11. Attach Fo	rm 306	10	00
11.	Amount from Form 760C or Form 760F. Attach Form 760C or Form 760F			00
	Check here if farming, fishing or being a merchant For Local Use		For Office Use	Coding

seaman accounts for at least two-thirds of the income.

ocal Use	
LTD	\$

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Schedule 2 — Virginia Taxable Income of a Nonresident Estate or Trust				Net Virginia Source Income A. Distributable B. Nondistributable		
1. Federal total income from sources within Virginia	1			00 00		
2. Federal deductions attributable to income from s				00 00		
3. Net Virginia source income. Subtract Line 2 from	-			00 00		
 Virginia source income allocation schedule. Whe Column 4. Enter the amount from Line 3B above 	n completing Column 4, r			olumn 3 below and enter in		
Column 4. Enter the amount from Line 3B above	Column 2	Column 3	Column 4	Column 5		
Column	Federal Distributable	Percentage	Virginia Source	Virginia Source		
a. Beneficiaries (Total for all beneficiaries)	Net Income 00	%	Distributable Net Income 00	Nondistributable Net Income		
b. Fiduciary	00	%	00	00		
c. Total	00	100%	00	00		
5. Deduction for distributions to beneficiaries. Enter		Column 4, or Line 4a	a, Column 2, whichever is le	ess5		
 Fiduciary's Share of Virginia Source Income. Sun Column 2, whichever is less, plus Line 4b Column 				6		
7. Exemption from federal Form 1041						
8. Income taxable to fiduciary. Subtract Line 7 from						
Schedule 3 — Modifications						
PART I — Additions to Federal Taxable Income						
1. Interest on obligations of other states				1 0		
2. Income taxes of this state or any other taxing jur						
3. Fixed Date Conformity Additions. See instruction						
4. Other additions to federal taxable income as pro-						
5. TOTAL ADDITIONS. Add Lines 1 through 4						
PART II — Subtractions from Federal Taxable Inco						
6. Income (interest, dividends or gains) on obligation	ns or securities of the U.S	S				
7. Any state income tax refund or credit reported as						
8. Fixed Date Conformity Subtractions. See instruc	tions. Enter here and on I	_ine 2FS on Page 1		8 0		
9. Other subtractions from federal taxable income a	as provided in instructions	. Attach explanation	1	9 0		
10. TOTAL SUBTRACTIONS. Add Lines 6 through 9				10 0		
11. Net Virginia modifications. Subtract Line 10 from	Line 5			11 0		
12. Net Virginia modifications allocated to the fiducia distributable net income				12 0		
If Line 12 is a net addition, enter on Line 2(a) on	Page 1. If Line 12 is a ne	et subtraction, enter	on Line 2(b) on Page 1.			
Schedule 4 — Computation of the Credi	t for Tax Paid to An	other State (Se	e Instructions)			
1. Taxable income reported on the other state's fidu		•	•	10		
2. Virginia taxable income. Enter the taxable incom	e from Line 3, Page 1			2 0		
3. Total income tax paid to another state. Enter the	name of the other state:		· · · · · · · · · · · · ·	3 0		
4. Virginia income tax. Enter the tax from Line 4, Pa						
5. Allowable percentage for credit. Compute to one	decimal place (e.g., 10.5	%). Maximum: 100	%			
Resident estate or trust: Divide Line 1 by Line 2.	Nonresident estate or tru	ust: Divide Line 2 by	Line 1	5%		
6. Resident estate or trust: Multiply Line 5 by Line 4	. Nonresident estate or tr	rust: Multiply Line 5	by Line 3			
7. Allowable credit. Resident estate or trust: Enter Nonresident estate or trust: Enter	nter the smaller amount fr	rom Line 4 or Line 6		7		
Also enter this amount on Line 5(d), Page 1						
I declare under the penalties provided by law that this return knowledge and belief is true, correct and complete. I (we) a						
Please Signature of Fiduciary or Officer Repres		Date	Daytime Phor			
Sign Here X			• ()		
Signature of Preparer Other Than Fiduci	ary	Date	Daytime Phor	ne Number		
X)		
Preparer's Firm's Name (or Yours If Self-employed)	and Address	I	Firm's SSN or	r FEIN or PTIN		
Use Only						

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

Line	Name and Soci of Each	lumn 1 ial Security Number Beneficiary y Use Line e)	Column 2 Percentage	Column 3 Allocation of Virginia Neighborhood Assistance Act Credit
a.			%	00
b.			%	00
С.			%	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	Column 7 Allocation of Enterprise Zone Investment Tax Credit
a.	00	00		00
b.	00	00	Space Reserved for Future Use	00
C.	00	00		00
d.	00	00		00
e.	00	00		00
f.	00	00		00
	Column 8 - Other Allocation of:	Column 9 - Other Allocation of:	Column 10 - Other Allocation of:	Column 11 - Other Allocation of:
Line				
a.	00	00	00	00
b.	00	00	00	00
C.	00	00	00	00
d.	00	00	00	00
e.	00	00	00	00
f.	00	00	00	00