## Form 770 2010 Virginia Fiduciary Income Tax Return

	er Fiscal Year: From/_2010 To/ applicable)month/day/year, AND check here			
$\rightarrow$	e of Estate or Trust		Locality Code (See Instructions)	
Nam	e and Title of Fiduciary		FEIN of the Estate or Trust	
Addr	ess of Fiduciary (Number and Street)		Check all that apply:	
			☐ Resident or ☐ Nonre	sident
City,	Town or Post Office State ZIP Code		☐ Amended Return	
			Exempt - Charitable F	Pemainder Trust
Du	e May 1, 2011 - Important: Attach A Complete Copy Of The Fede	eral Return	Lizempt - Chantable Is	Kemainder must
Scl	nedule 1 — Computation of Taxable Income and Tax of Fiduciary			
1.	Federal taxable income of estate or trust (from federal Form 1041) - OR - if nonresider	nt, amount on	Sch. 2, Line 81	00
2.	Fiduciary's share of Virginia modifications (Schedule 3, Line 12)	(a) if a	net addition 2(a)	00
	[2FA • 2FS • See Schedule 3 on Page 2]		net subtraction 2(b)	
3.	Virginia taxable income of fiduciary Line 1 plus Line 2(a) - OR - Line 1 minus Line 2(b)		3	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 \$3,000, but not over \$5,000, the tax is \$60 plus 3% of the excess of	over \$3,000;		
	If Line 3 is over \$5,000, but not over \$17,000, the tax is \$120 plus 5% of the exces	s over \$5,000;	or	
	If Line 3 is over \$17,000, the tax is \$720 plus 5.75% of the excess over \$17,000 $\dots$		4	00
5.	PAYMENTS AND CREDITS: See instructions			
	(a) Virginia income tax withheld		00	
	(b) 2010 Virginia estimated tax payments. Include credit from 2009	(b)	00	
	(c) Extension payments made with Form 770IP	(c)	00	
	(d) Credit for tax paid to another state from Schedule 4, Line 7. Attach other state's ret	urn(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 30	1(f)	00	
	(g) Major Business Facility Job Credit allowable from Form 304. Attach certification let		00	
	(h) Historic Rehabilitation Tax Credit. Attach certificate		00	
	(i) Low-Income Housing Credit. Attach certificate	(i)		
	(j) Reserved for future use	(j)		
	(k) Reserved for future use	` ′		
	(I) Worker Retraining Tax Credit	(I)	00	
	(m) Qualified Equity and Subordinated Debt Investments Tax Credit	(m)	00	
	(n) i) 100% Coalfield Employment Enhancement and			
	Virginia Employment and Production Incentive Credits - Schedule 306B, Line 2(n)i			
	ii) Reserved for future use(n)ii			
	iii) Full credit - From your 2010 Form 306, Line 12(n)iii			
	iv) Reserved for future use(n)iv v) Reserved for future use	(n)		
	v) Neserved for future disc	(11)		
	(o)i) 85% credit - From your 2010 Form 306, Line 13(o)i ii) Reserved for future use(o)ii			
	iii) Excess Coalfield Employment Enhancement Credit and Virginia Coal Employment and Production Incentive Credit - Add Lines (n)iii and (o)i. Attach Form 306	(o)	00	
	(q) Land Preservation Tax Credit. Attach certificate		00	
	Total payments and credits Add Lines 5 (a) through 5 (q)			00
6.				
7.				
8.				
9.	AMOUNT TO BE REFUNDED Subtract Line 8 from Line 7			
10.				00
	Amount from Form 760C or Form 760F. Attach Form 760C or Form 760F			00
			For Office Use	
	Check here if farming, fishing or being a merchant For Local Use seaman accounts for at least two-thirds of the	00	For Office Use	Coding



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Schedule 2 — Virginia Taxable Income	of a Nonresident E	Estate or Trust		ginia Source II ble B. Nondi	
1. Federal total income from sources within Virginia	1		1	00	00
2. Federal deductions attributable to income from se	ources within Virginia		2	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		multiply Line 3A abo	ve by the percentage in Co	lumn 3 below a	and enter in
Column 1	Column 2 Federal Distributable Net Income	Column 3 Percentage	Column 4 Virginia Source Distributable Net Income	Virginia S Nondistributable	Source
a. Beneficiaries (Total for all beneficiaries)	00	%	00		
b. Fiduciary	00	%	00		00
c. Total	00	100%	00		00
5. Deduction for distributions to beneficiaries. Enter	the amount of Line 4a, (	Column 4, or Line 4a	, Column 2, whichever is le	ess5	
6. Fiduciary's Share of Virginia Source Income. Sun Column 2, whichever is less, plus Line 4b Column				6	
7. Exemption from federal Form 1041				7	
8. Income taxable to fiduciary. Subtract Line 7 from	Line 6. Enter here and o	n Line 1 on Page 1 .		8	
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 juri	isdiction			2	00
3. Fixed Date Conformity Additions. See instruction		=			00
4. Other additions to federal taxable income as prov					00
5. TOTAL ADDITIONS. Add Lines 1 through 4				5	00
PART II — Subtractions from Federal Taxable Inco	ome				
6. Income (interest, dividends or gains) on obligation					00
7. Any state income tax refund or credit reported as					00
8. Fixed Date Conformity Subtractions. See instruct					00
9. Other subtractions from federal taxable income a					00
10. TOTAL SUBTRACTIONS. Add Lines 6 through 9					00
11. Net Virginia modifications. Subtract Line 10 from				11	00
12. Net Virginia modifications allocated to the fiducia 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 n	et subtraction, enter	on Line 2(b) on Page 1.		
Schedule 4 — Computation of the Credit					
Taxable income reported on the other state's fidu		•	,	1	00
Virginia taxable income. Enter the taxable income.	•				
3. Total income tax paid to another state. Enter the					
4. Virginia income tax. Enter the tax from Line 4, Page 1					
5. Allowable percentage for credit. Compute to one					
Resident estate or trust: Divide Line 1 by Line 2.	Nonresident estate or tr	rust: Divide Line 2 by	Line 1	5	%
6. Resident estate or trust: Multiply Line 5 by Line 4	1. Nonresident estate or t	rust: Multiply Line 5 I	by Line 3	6	00
7. Allowable credit. Resident estate or trust: Enter					
Nonresident estate or trust: En Also enter this amount on Line 5(d), Page 1				7	00
I declare under the penalties provided by law that this return					f my
knowledge and belief is true, correct and complete. I (we) at Signature of Fiduciary or Officer Represe	•	n to discuss this return Date	with my (our) preparer. If yes, of Daytime Phor		
Please	5 ,			,	
- <u>X</u>	ion	Det	Outime Phon	) a Numb = :	
Signature of Preparer Other Than Fiduci	ıaıy	Date	Daytime Phor	ie ivuitiber	
Firm's Name (or Yours If Self-employed)	and Address		Firm's SSN o	FEIN or PTIN	
Preparer's 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
а.			%	00
b.			%	00
c.			%	00
d.			%	00
e.	Fiduciary		%	00
f.	Total		100 %	00
Line	<b>Column 4</b> Allocation of Enterprise Zone Qualifying Income	Column 5 Allocation of Enterprise Zone State Unemployment Tax Credit	Column 6	Column 7 Allocation of Enterprise Zone Investment Tax Credit
a.	00	00	I	00
b.	00	00	Space Reserved for Future Use	00
C.	00	00		00
d.	00	00	]	00
е.	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	
d.	00	00	00	00
e.	00	00	00	00
f.	00	00	00	00