Instructions For Preparing

PART-YEAR RESIDENT

Form 760PY

Virginia Individual Income Tax

Return For 2014



Commonwealth Of Virginia Department Of Taxation Richmond, Virginia

Virginia Tax Online Services

www.tax.virginia.gov

Get Your Tax Refund Fast Using e-File

Last year, over 3.1 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.

Lookup Your Form 1099-G/1099-INT Information Online (New)

Form 1099-G/1099-INT may be downloaded securely and printed from **www.tax.virginia.gov**.

Check Your Refund Status

e-File combined with Direct Deposit is the fastest way to receive your refund. Visit **www.tax.virginia**. **gov** or call **(804) 367-2486** to check your status. See below for refund turnaround time frames.

- 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. It will take about seven weeks if a Direct Bank Deposit is not requested.
- 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

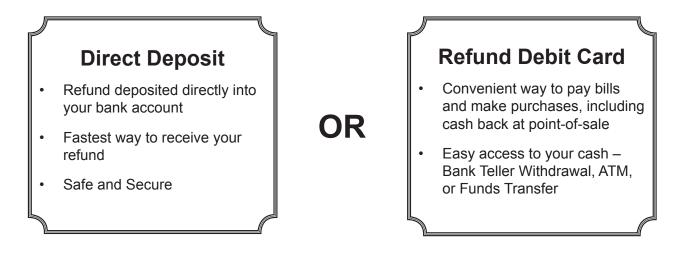
- Make an Estimated Tax Payment, a Filing Extension Payment, a Return Payment or pay a Tax Bill online using Bank Debit or EFT Debit. Visit **www.tax.virginia.gov**.
- Pay by credit or debit card at www.officialpayments.com or call 800-2PAY-TAX.

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.

Two Choices for Tax Refunds



No Paper Checks

If you do not select the direct deposit option on your return, the Department of Taxation will 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

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Virginia's Fixed Date Conformity with the Internal Revenue Code: Virginia's date of conformity with the federal enhanced Earned Income Tax Credit ("EITC") was extended to taxable years ending before January 1, 2018. Virginia will continue to allow taxpayers to claim either the Tax Credit for Low-Income Individuals or a credit equal to 20% of the Federal EITC that was claimed for the taxable year. Low-Income taxpayers may also continue to claim the portion of the Virginia Low-Income Tax Credit that is based on the federal EITC without making complex adjustments on their Virginia income tax returns.

During the 2014 Session, the General Assembly did not advance Virginia's date of conformity with the Internal Revenue Code, and the date of conformity remains January 2, 2013. Virginia will continue to disallow federal income tax deductions for bonus depreciation allowed for certain assets under Internal Revenue Code ("IRC") §§ 168(k), 168(I), 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).

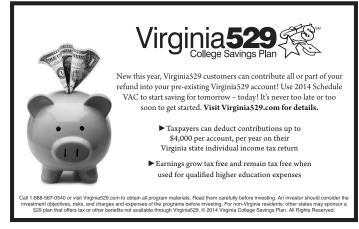
At the time these instructions went to print, the only required adjustments for "fixed date conformity" were those mentioned above. However, if federal legislation is enacted that results in changes to the IRC for the 2014 taxable year, taxpayers will be required to make adjustments to their Virginia 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: Same-sex couples that are married under the law of any state are now recognized as married couples for Virginia income tax purposes. Virginia income tax guidance for same-sex married couples is available on the Department's website at **www.tax.virginia.gov.** See Virginia Tax Bulletin 14-7 (Public Document 14-174, 10/7/14).

First-Time Home Buyer Savings Accounts: Individuals may designate an account with a financial institution as a first-time home buyer savings account. Distributions from such accounts must be used solely for paying or reimbursing the down payment and allowable closing costs for the purchase of a single-family residence in Virginia. An individual may subtract any income attributable to such account that was taxed as interest, capital gains, or other income for federal income tax purposes, to the extent it was included in such individual's federal adjusted gross income. However, if funds are withdrawn from the account for purposes other than to pay eligible costs, any subtractions previously taken would be subject to recapture.

Education Improvement Scholarships Tax Credits: For taxable years beginning on or after January 1, 2014, an income tax credit may be claimed for monetary or marketable securities donations made to scholarship foundations included on an approved list published by the Virginia Department of Education. The credit is equal to 65 percent of the monetary or marketable securities donation made to the scholarship foundation. Tax credits will be awarded to taxpayers on a first-come, first-served basis in accordance with procedures established by the Virginia Department of Education. For information on how to gualify, contact the Department of Education at 804-225-3375.

Virginia College Savings Plan^s (Virginia529^s) **Contributions:** Beginning with the 2014 taxable year, individuals may contribute all or part of their income tax refunds to one or more Virginia529 accounts by completing Schedule VAC. Virginia529 is a 529 college savings plan that offers flexible, affordable, tax-advantaged savings for qualified higher education expenses through its four programs: Virginia529 prePAIDSM, Virginia529 inVESTSM, CollegeAmerica[®], and CollegeWealth[®]. Nearly \$53 billion in assets under management and 2.3 million accounts as of June 30, 2014 make Virginia529 the largest 529 plan in the country. For information on establishing accounts, visit Virginia529.com. See the instructions for Schedule VAC on Page 22 of this book for details on this contribution program.



GENERAL INFORMATION

WHERE TO GET FORMS AND ASSISTANCE

Where to Get Forms

- Download returns and schedules from the Department's website www.tax.virginia.gov.
- Order forms online through the Department's website or call (804) 440-2541.

Assistance

- Call Customer Services at (804) 367-8031. TTY users dial 7-1-1 between 8:30 a.m. and 5:00 p.m.
- Mail requests for information to Virginia Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115 (Do not mail your return to this address).
- Contact the Department for assistance at www.tax.virginia. gov
- Call or visit your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Check the list beginning on Page 41 for contact information.

ESTIMATED INCOME TAX FILING

If you did not have enough income tax withheld, you may need to pay estimated income tax. 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 tax payments, visit www.tax.virginia.gov or file Form 760ES.

If you owe a large amount of tax, you may need to increase the amount of tax withheld or make estimated tax payments during the year.

You may be penalized if you underpaid your estimated tax or did not have enough tax withheld.

CIVIL AND CRIMINAL PENALTIES

The civil penalty for filing a false or fraudulent return or for failing or refusing to file any return with intent to evade the tax, is an additional penalty of 100% of the correct tax.

Any individual who willfully fails or refuses to file a return, at the time or times required by law, shall be guilty of a Class 1 misdemeanor. In addition, an individual who makes any false statements on a return, with intent to defraud the Commonwealth, shall be guilty of a Class 6 felony.

AMENDED RETURN FILING

When to File

If you file an amended federal return reflecting a change in your taxable income or any other amount that would affect the Virginia return, you must file an amended Virginia tax return within one year. If the Internal Revenue Service (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 results in a change that would affect your Virginia income tax, you must file an amended Virginia tax return within one year.

If the change reduces the tax, the Department by law 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.

Form 760PY

To amend Form 760PY, complete a new Form 760PY (for the taxable year you are amending) using the corrected figures, as if it were the original return. Check the amended box in the Filing Information section of the return. Do not make any adjustments to the amended return to show that you received a refund or paid a balance due as a result of the original return.

Additional Required Attachments

If you filed an amended federal return, attach a copy of your federal Form 1040X or other claim form and supporting material to your amended Virginia return to substantiate the amendment. If amending your Virginia return for other reasons, attach a statement to explain why you are amending your return. Show any computations necessary to verify the adjustments you are making. Submit your check or money order with your return if you owe a balance due. Also, include additional Forms W-2, 1099 or VK-1 with your return if claiming more income tax withheld than what was claimed on your original return.

Federal Adjustments

If your federal income tax return was adjusted by the (IRS) during the taxable year and the adjustment was not reported to the Department, an amended Virginia return must be filed with a copy of the federal adjustments attached within one year after the final determination of such federal change, correction or renegotiation. See "When to File" earlier in this section for additional information.

Net Operating Losses

Although there is no express statutory provision for a separate Virginia net operating loss available for carryback or carryover, the amount of federal net operating loss is the starting point in computing the amount of deduction to be allowed on the Virginia return. Check the amended return box located on the front of Form 760PY, indicating that this is an amended return. Also, check the box indicating the return is the result of a net operating loss (NOL) carryback. Be sure to attach a complete copy of your federal amended return, if applicable.

General instructions for computing the NOL can be obtained from the Laws, Rules & Decisions section on the Department's website at **www.tax.virginia.gov**. Select the link for Virginia Tax Administrative Code (Regulations) and find 23VAC10-110-80 and 23VAC10-110-81, located under Chapter 110, Individual Income Tax.

DECEASED TAXPAYERS

<u>Surviving Spouse filing Joint Return</u>: As the surviving spouse, you are considered the primary taxpayer. To complete your return:

• List your name, Social Security Number and Date of Birth first on the return

- Include your spouse's name, Social Security Number and Date of Birth in the fields labeled for "Spouse"
- Fill-in the Deceased oval next to the field for your spouse's Date of Birth
- Any refund issued will be made payable to the surviving spouse. The refund may be direct deposited
- No additional documentation or forms are required

<u>Single Filers</u>: If you are the court-appointed or certified Personal Representative (also referred to as Executor or Administrator) of the decedent's estate, include a copy of the court certificate showing your appointment with the return.

- Any refund issued will be made payable to the estate of the decedent
- The check may be cashed or deposited with the endorsement of the court-appointed Personal Representative

Joint Filers, both Taxpayers Deceased: Follow the instructions for Single Filers.

Important: If a refund is due, the refund will be issued in the name of the surviving spouse or the estate of the decedent(s) unless a properly completed copy of federal Form 1310 is provided. When filing electronically, the Form 1310 must be included with the federal filing.

RECORD KEEPING

Keep your tax records for at least 3 years from the due date of the return or the date the return was filed, whichever is later. If the IRS requires you to keep your federal records for a longer period of time, keep your state records for the same period of time.

FILING REQUIREMENTS

FILING THRESHOLD

Filing requirements are based on your residency status and the amount of your income. Dependents and students are subject to the same filing requirements as anyone else.

- Residents of Virginia with income at or above the minimum filing threshold must file.
- Nonresidents of Virginia with income at or above the filing threshold must file if any of their income is from Virginia sources.

For information on Virginia residency requirements, please read the next section, "Residency Status."

If your Virginia Adjusted Gross Income (VAGI) is at or above the threshold amount shown in the following table, you are required to file. VAGI is the Adjusted Gross Income on your federal return plus any Virginia additions, minus any Virginia subtractions. Information on Virginia additions and subtractions is included in the instructions, later in this booklet.

For a part-year resident, if your income is only from wages, salaries and interest from a savings or checking account, your VAGI is usually the same as the Adjusted Gross Income shown on your federal return less the wages, salaries and interest earned while a nonresident of Virginia. Once you have computed your VAGI, check the chart below to see if you need to file a Virginia income tax return.

YOU DO NOT HAVE TO FILE IF YOU ARE:

Single and your VAGI is less than	\$11,950
Married filing with your spouse	
on the same return and your	
combined VAGI is less than	523,900

Married filing separately (on separate forms) and your VAGI is less than\$11,950

If you are not required to file, but you had Virginia income tax withheld or made estimated payments, you are entitled to a refund of the amount withheld or paid. You must file a return to get a refund. We periodically review and update the Department's records to make sure that we have correct return information. Sometimes, we have to contact taxpayers to confirm that they did not need to file for a given year. As a result, even if you do not need to file a return, you may receive an inquiry at a later date to verify your VAGI.

RESIDENCY STATUS

Residents

Every Virginia resident whose Virginia Adjusted Gross Income is at or above the minimum filing threshold must file. Any "federal area" such as a military or naval reservation, federal agency or federal administration that is inside the geographical boundaries of Virginia is considered a location in Virginia and nonactive duty residents of those areas are subject to Virginia income tax just like residents of any other location in the state.

You may be required to file as a resident in two states if you are an actual resident of one state and a domiciliary resident of another state (see definitions below). If you are in this situation, you may be able to take a credit on the return filed in the state of your legal domicile. Refer to the instructions for the Schedule OSC later in this booklet for more information on the credit for tax paid to another state.

Domiciliary Residents

Anyone who maintains a legal domicile (residence) in Virginia, whether living in or out of Virginia, is a domiciliary resident. This includes members of the U.S. armed forces who have Virginia as their home of record. Domiciliary residents have their permanent place of residence in Virginia. Any person who has not abandoned his or her legal domicile in Virginia and established legal domicile in another state remains a domiciliary resident of Virginia, even if residing in another jurisdiction for a number of years. In determining domicile, the Department considers many factors. Some of the more common indicators of domicile are: voter registration; motor vehicle and personal property registration; business pursuits; expressed intent; conduct; leaseholds and situs of real property owned.

Actual Residents

Anyone, other than a member of the U.S. armed forces or the U.S. Congress, who maintains a place of abode (i.e., home) in Virginia for a total of more than 183 days of the taxable year while having legal domicile (residence) in another state or country is an actual resident of Virginia. This category often includes students who are domiciliary residents of another state while attending college in Virginia or the spouses* and dependents of members of the U.S. armed forces stationed in Virginia. Although this residency classification does not apply to members of the U.S. Congress, it does apply to members of their families and staffs.

*The spouse of a military service member may be exempt from Virginia individual income tax on income from services performed in Virginia if (i) the service member is present in Virginia in compliance with military orders; (ii) the spouse is in Virginia solely to be with the service member; and (iii) they both maintain domicile in another state that is the same for both spouses. For more information, see Tax Bulletin 09-10 and Tax Bulletin 10-1, available on the Department's website at **www.tax.virginia.gov**.

Part-Year Residents

You may be a part-year resident if your residency in Virginia began or ended during the taxable year. Residents who move into or out of Virginia during the taxable year and do not fall into either category below are generally considered full-year residents.

- Virginia residents who move out of Virginia during the taxable year *and* become domiciliary residents of another state are part-year residents, provided they do not move back to Virginia for at least 6 months.
- Those who move into Virginia during the taxable year and become either domiciliary or actual residents of Virginia are also considered part-year residents.

The distinction between full-year and part-year residents is important in deciding which form to file and what income is taxable in Virginia. To compute VAGI and determine if VAGI meets the minimum filing threshold, part-year residents who file Form 760PY are allowed a subtraction from federal adjusted gross income equal to the amount of income attributable to residence outside Virginia.

If you are a part-year resident and you do not file the correct form, you will not compute the correct amount of tax. See "WHICH FORM TO FILE" below.

Nonresidents

Nonresidents of Virginia with Virginia Adjusted Gross Income at or above the filing threshold must file if any of their income is from Virginia sources. Income from Virginia sources is income received from labor performed, business done, or property located in Virginia, including gains from sales, exchanges or other dispositions of real estate and intangible personal property having a situs in Virginia. Virginia source income includes income passed through from a partnership, S Corporation or limited liability company that does business in Virginia. It also includes business income and proceeds from real estate transactions passed through by a Virginia trust. It generally does not include personal savings account interest or dividends from an individual's stock market investments.

Those who maintain legal domicile in another state and live in Virginia less than 183 days of the taxable year (or do not live in Virginia at all) are nonresidents. Also, members of the U.S. armed forces who have another state as their home of record (legal domicile) are generally classified as nonresidents of Virginia, even though they may be stationed in Virginia for years.

Exceptions for Certain Nonresidents

If you are a nonresident of Virginia who commutes daily to work in Virginia from **Kentucky** or the **District of Columbia**, you do not have to file if:

- You have no actual place of abode in Virginia at any time during the year;
- Salaries and wages are your only Virginia source income; and
- Your salaries and wages are subject to income taxation by Kentucky or the District of Columbia.

If you are a nonresident of Virginia who is a resident of **Maryland**, **Pennsylvania or West Virginia** and you earn salaries and wages in Virginia, you are exempt from filing a Virginia income tax return and paying Virginia income tax if:

- Your only income from sources in Virginia is from salaries and wages; and
- Your salaries and wages are subject to income taxation by Maryland, Pennsylvania or West Virginia.

If you are a domiciliary resident of Kentucky, Maryland, Pennsylvania, West Virginia or the District of Columbia and have income from Virginia sources other than wages and salaries, (such as business income or gain from the sale of a residence), you must file a Virginia Nonresident Individual Income Tax Return, Form 763, and pay tax on income not specifically exempted above.

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**.

Tax Withheld in Error by Employer: If Virginia tax was withheld from your income in error you should file Form 763S to obtain a refund.

If you meet any of the exceptions above and had Virginia withholding, you may need to file Form 763S, Virginia Special Nonresident Claim For Individual Income Tax Withheld to claim your refund.

WHICH FORM TO FILE

Residents File Form 760

File Form 760 if you are a part-year resident and all of your income came from Virginia sources or was received while you were a Virginia resident. This will allow you to claim the full exemption and standard or itemized deduction instead of computing partial amounts as required for part-year residents filing Form 760PY.

Part-Year Residents File Form 760PY

As a general rule, part-year residents file Form 760PY. If one spouse is a full-year resident and the other is a part-year resident, the couple may file together on Form 760PY. The part-year resident spouse will compute a prorated exemption amount. The full-year resident spouse will claim the full exemption amount.

If you are a part-year resident who received Virginia source income, as well as other income, during the portion of the year you lived in another state, you need to file two Virginia returns for the taxable year. File Form 760PY to report the income attributable to your period of Virginia residency. File Form 763, the nonresident return, to report the Virginia source income received as a nonresident.

Nonresidents File Form 763

Generally, nonresidents with income from Virginia sources must file a Virginia return if their income is at or above the filing threshold. Nonresidents who earn salaries and wages in Virginia and pay tax on those salaries and wages to the District of Columbia, Kentucky, Maryland, Pennsylvania or West Virginia are not required to file if they meet the criteria described in the previous section under "Exceptions for Certain Nonresidents." Residents of states other than those in "Exceptions for Certain Nonresidents" do not qualify for a filing exception.

Usually, when one spouse is a resident and the other spouse is a nonresident, each spouse whose income is at or above the filing threshold must file separately. The resident must file on Form 760. The nonresident spouse must file Form 763. There are only three circumstances in which such a couple can file jointly on the same return. If both spouses have income and all of the nonresident's income is Virginia source income, a joint resident return (Form 760) may be filed. If both spouses elect to determine their joint Virginia taxable income as if they were both Virginia residents, a joint resident return may be filed. Also, if the nonresident spouse has no income at all, a joint resident return may be filed.

Members of the Armed Forces

Active duty pay for members of the armed forces is taxable only in the state of legal domicile, regardless of where stationed. You must file as a nonresident if you are in the military, domiciled in another state and have any other income that is from Virginia sources.

The spouse of a military service member may be exempt from Virginia individual income tax on income from services performed in Virginia if (i) the service member is present in Virginia in compliance with military orders; (ii) the spouse is in Virginia solely to be with the service member; and (iii) they both maintain the same non-Virginia domicile state. For more information, see Tax Bulletin 09-10 and Tax Bulletin 10-1, available on the Department's website at **www.tax.virginia.gov**.

Use Form 763 if you are in the military, domiciled in another state and have any other income that is from Virginia sources. Examples follow.

If a married couple lives in Virginia for the entire year, but is domiciled in Alabama, and has nonmilitary income from Virginia sources that is attributable to both spouses, the spouse on active duty must file Form 763, using Filing Status 4. Generally, the state of domicile will allow credit for tax paid to Virginia on the earned income that is taxed in both states.

If the nonmilitary spouse's domicile changed to Virginia during the year, Form 760PY must be filed, using Filing Status 3, to pay tax on income earned after becoming a Virginia resident.

Other Frequently Used Virginia Forms

To order, see Page 2.

Schedule 760PY ADJ - Required for:

- deductions from Virginia Adjusted Gross Income
- credit for low-income individuals or Virginia Earned Income Credit
- · addition to tax, penalty and interest
- Schedule VAC Required for contributions to Virginia College Savings Plan Accounts and Other Voluntary Contributions
- Schedule OSC Required to claim credit for tax paid to another state.
- **Schedule CR** Required to claim most tax credits. For some Schedule CR credits other forms are required.
- Schedule of
IncomeRequired for income distribution, to prorate
exemptions and report moving information.
- **Form 760C** Required to compute the addition to tax for individuals, estates and trusts.
- **Form 760F** Required to compute the addition to tax for farmers, fishermen and merchant seamen.
- Form 760IP Used to make an extension payment.
- Form CU-7 Consumer's Use Tax Return
- **Form 760ES** Used to make Estimated Tax Payments

WHEN TO FILE

If your taxable year is January 1, 2014 - December 31, 2014, your individual income tax return must be postmarked no later than **May 1, 2015**, to avoid late filing penalties and interest.

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 the penalties and interest if the postmark on the remailed return is after the due date. Tax returns or payments of taxes remitted by a commercial delivery service will be considered timely filed if 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.

If the due date falls on a Saturday, Sunday or legal holiday, you may file your return on the next day that is not a Saturday, Sunday or legal holiday.

Fiscal Year Filers

If your taxable year is not January 1 through December 31, your return must be postmarked by the 15th day of the 4th month following the close of your fiscal year.

When filing by paper, you should write "FISCAL YEAR FILER" across the top of page 1 of Form 760PY and attach a statement indicating the beginning and ending months of your 12-month fiscal year. If you file after the due date or do not pay the full amount due by the due date, you may have to pay penalties and interest.

Overseas Rule

If you are living or traveling outside the United States or Puerto Rico (including persons in the military or naval service on duty outside the United States and Puerto Rico), you must file your return by **July 1, 2015.** Be sure to check the appropriate box to the left of the name and address section.

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 their correspondence, and on the envelope used to mail the correspondence, when responding to any notices issued by the Department regarding tax collection or examination. More information can be obtained from Tax Bulletin 05-5, available in the Laws, Rules, and Decisions Section of the Department's website at www.taxpolicy.virginia.gov.

In addition, every member of the armed services <u>deployed</u> 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.

Extension Requests

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 make a payment of tentative tax, use Form 760IP.

If you file your return within 6 months after the due date but do not meet the 90% payment requirement, an extension penalty of 2%per month will apply to the balance of tax due with your return from the due date through the date your return is filed, to a maximum of 12% of the tax due. Interest will also accrue on any balance of tax due with a return filed within the extension period, regardless of whether the 90% payment requirement is met. If you file your return within 6 months after the due date but do not pay the tax due at the time of filing, the unpaid balance will be subject to a late payment penalty of 6% per month from the date of filing through the date of payment, up to a maximum of 30%. The late payment penalty will be assessed in addition to any extension penalty that may apply. The automatic extension provisions apply only to returns that are filed within 6 months from the due date. If you file your return more than 6 months after the due date, a late filing penalty of 30% will apply to the balance of tax due with your return.

Refund Returns - You do not need to file an extension if you cannot file by the due date and you are certain that your return will result in a refund. This is because the late filing penalty is not assessed on refund returns. To receive a refund, however, you must file within 3 years of the due date.

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 exclusion. You must apply by letter on or before the first 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.

WHERE TO FILE

You can efile your return online or mail your return.Visit **www. tax.virginia.gov** for information about using efile. To file by mail, use the mailing address listed beginning on Page 41 for the city or county where you live or last lived while a resident of Virginia. Returns can be filed directly with the Department.

BALANCE DUE RETURNS

You can pay by check, credit card or online. Make your check payable to the Treasurer of the city or county in which you reside. Make sure your social security number is on your check and make a notation that it is your 2014 income tax payment.

To pay by credit card, call 1-800-272-9829 (1 800 2 PAY TAX), or visit **www.officialpayments.com**. **The jurisdiction code for Virginia is 1080.** If you choose this option, fill in the box on Line 37 of Form 760PY, indicating this type of payment. You will be assessed a fee by the company processing the transaction.

Make an online payment from your checking or savings account for balance due returns using Web Payments at **www.tax.virginia.gov**.

If you have already filed your return with your Local Commissioner of the Revenue and did not indicate you were paying by credit card, call your Local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit card payment. Phone numbers are listed beginning on Page 41.

DEBT COLLECTION ACT

Before issuing any refunds, Virginia law requires the Department to check for any outstanding debt with agencies of the Commonwealth of Virginia, Virginia local governments and the Virginia court system. If any such debt is found, regardless of the type of tax return filed, all or part of your refund may be withheld to help satisfy the debt and the processing of your return will be delayed.

AVOID COMMON MISTAKES

- Sign your return.
- Make sure your name, address and social security number(s) are correct.

- Be sure to complete all applicable check boxes.
- Verify all entries and check all math.
- If you itemized deductions, make sure you complete Line 11 through Line 13 on Form 760PY.
- Be sure to include the front and back of all documents.
- Put the correct postage on your envelope. If your return is sent back to you because of insufficient postage, you are liable for the penalties and interest if the postmark on the remailed return is after the due date.
- File your original return. Do not file a photocopy.

HOW TO ASSEMBLE YOUR RETURN

If you completed any of the forms or schedules listed below, you must attach copies to your Virginia return. Place these forms behind your Virginia return in the following order.

- If filing both Form 760PY and Form 763, attach Form 763 behind Form 760PY so that the title of Form 763 can be seen over the top of the title of Form 760PY. Attach a statement over the Form W-2 on Form 760PY stating that "Form 763 is attached behind Form 760PY."
- Virginia Forms
 - Schedule 760PY ADJ
- Schedule OSC
- Schedule CRSchedule VAC
- Schedule of IncomeForm 760C or Form 760F
- Forms 301, 304, 306 or 307
- Any additional documentation as required.
- Federal Forms
 - Complete copy of your federal income tax return.
- If claiming credit for income tax paid to another state on Schedule OSC, attach a complete copy of the state tax return filed with the other state.

Withholding Forms

Be sure to include W-2, 1099 and VK-1 forms that indicate the same amount of Virginia income tax withheld as the amount you claim on your return.

Payments

Submit check with your return. If paying by credit card, please check the box on Line 37 of Form 760PY.

COMPUTE YOUR LOWEST TAX (TIP FOR MARRIED TAXPAYERS)

Since Virginia's individual income tax is imposed at graduated rates, a couple with income attributable to each spouse may find that by using Filing Status 2 (filing a joint return), their joint income is taxed at a higher rate than their separate taxable incomes would be. Filing Status 4 (married filing a combined return), is designed to adjust for this difference. When using Filing Status 4, tax is computed on each spouse's separate taxable income and then the two amounts of tax are added together to arrive at their total tax. As a general rule, when both spouses have income, Filing Status 4 will enable you to obtain the lowest combined tax provided that you assign deductions and dependents to each spouse so that the taxable income in each column on Form 760PY is as close to equal as possible.

If only one spouse has income or if one spouse's income would be reduced to zero (or less) after claiming personal exemptions and subtractions, use Filing Status 2 instead.

FORM 760PY LINE INSTRUCTIONS

NAME, ADDRESS & SOCIAL SECURITY NUMBER (SSN)

Name

Enter your complete name (including middle initial) and mailing address in the boxes provided. If filing a joint return, Filing Status 2 or 4, enter the complete name of your spouse. If you are married filing separate returns (Filing Status 3), DO NOT enter your spouse's name in the spouse name boxes. Instead enter your spouse's name on the Filing Status 3 line below the address box.

Deceased Taxpayers

<u>Surviving Spouse filing Joint Return</u>: As the surviving spouse, you are considered the primary taxpayer. To complete your return:

- •List your name, Social Security Number and Date of Birth first on the return
- Include your spouse's name, Social Security Number and Date of Birth in the fields labeled for "Spouse"
- Fill-in the Deceased oval next to the field for your spouse's Date of Birth
- Any refund issued will be made payable to the surviving spouse. The refund may be direct deposited
- •No additional documentation or forms are required

<u>Single Filers</u>: If you are the court-appointed or certified Personal Representative (also referred to as Executor or Administrator) of the decedent's estate, include a copy of the court certificate showing your appointment with the return.

- Any refund issued will be made payable to the estate of the decedent
- The check may be cashed or deposited with the endorsement of the court-appointed Personal Representative

Joint Filers, both Taxpayers Deceased: Follow the instructions for Single Filers.

Important: If a refund is due, the refund will be issued in the name of the surviving spouse or the estate of the decedent(s) unless a properly completed copy of federal Form 1310 is provided. When filing electronically, the Form 1310 must be included with the federal filing.

Address

Enter your street address. Do not enter a P. O. Box address unless mail is not delivered to your street address.

Social Security Number (SSN)

Be sure your Social Security Number is entered correctly. The Social Security Number entered in the "A: Your Social Security Number" box must be the number of the person whose name is shown first on the return.

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 for income tax refund purposes.

Dates of Residence

If filing a joint return, enter the dates you and your spouse lived in Virginia during 2014.

Locality Code

Enter the 3-digit Locality Code found beginning on Page 41. If you lived in more than one Virginia city or county or if you did not live in Virginia on January 1, 2015, enter the name of the city or county in Virginia in which you last lived. This is not always the same as the city or county of your mailing address.

Virginia Driver's License ID

Enter the last 5 digits of your Virginia Driver's License identification number. If filing a joint return, enter the last 5 digits of the Virginia

Driver's License identification number of both spouses. This information is requested for taxpayer identification purposes.

FILING INFORMATION

Please check all boxes and complete all lines that apply.

- Amended Return. Check this box if this is an amended return. For more information, please refer to the "Amended Return" section of these instructions. Also check this box if the reason for amending your return is the result of a net operating loss (NOL). For more information, please refer to the "Net Operating Loss" section of these instructions.
- **Dependent on Another's Return.** Check the box if you can be claimed as a dependent on someone else's return. If you check this box and claim the Virginia standard deduction on Line 13, see "Exception: Dependent's Limited Standard Deduction" on Page 10. Your standard deduction may be limited.
- Overseas on Due Date. Check this box if you were living or traveling outside the United States or Puerto Rico (including serving in the military or naval service), on May 1, 2015. File your return by July 1, 2015.
- Qualifying Farmer, Fisherman or Merchant Seaman. Check this box if you are a self-employed farmer, fisherman or merchant seaman and at least 2/3 of your gross income is from those employments. This information is used to identify farmers, fishermen and merchant seamen subject to special rules for paying estimated tax. See "Addition to Tax For Underpayment of Tax" for details.
- Earned Income Tax Credit Claimed on Federal Return If you claimed Earned Income Tax Credit on your 2014 federal return, enter the amount claimed.
- Combined Social Security for You and Spouse reported as taxable income on Federal Return If you reported taxable Social Security income on your 2014 federal return, enter the combined amount. This is especially important if claiming Age Deduction.

FILING STATUS

Enter the correct number in the box to identify your filing status. In most cases, your filing status will be the same as the one you selected on your federal return.

Same-sex couples that are married under the law of any state are now recognized as married couples for Virginia income tax purposes. For more information, see Virginia Tax Bulletin 14-7 (Public Document 14-174, 10/7/14).

Filing Status 1 - Single

Use this filing status if you claimed one of the following federal filing statuses on your federal return: Single, Head of Household, or Qualifying Widow(er). If you claimed the Head of Household filing status on your federal return, check the "Single" filing status box and the "Head of Household" box.

Filing Status 2 - Married, Filing Joint Return

You and your spouse may choose to file a joint return if (a) you computed your federal income tax liabilities together on a joint federal return, or (b) neither you nor your spouse was required to file a federal return. You may claim this filing status even if your spouse has no income. When filing a joint return, your spouse's exemption is included in the "You" column. Do not claim your spouse as a dependent.



If both spouses have income, filing a combined return (Filing Status 4) may result in a lower balance due or a greater refund than a joint return (Filing Status 2).

Filing Status 3 - Married, Filing Separate Return

If you and your spouse filed separate federal returns, you can file separate state tax returns or you can choose to file a combined return (Filing Status 4). Generally, if you filed a joint federal return and only one spouse is a Virginia resident, the Virginia resident must file a separate Virginia return unless both spouses elect to determine their joint Virginia taxable income as if they were both Virginia residents. When you file separate returns in Virginia, you must report your federal adjusted gross income, exemptions and deductions on your Virginia return as if you had filed separate federal returns. Federal rules must be applied to determine the exemptions and itemized deductions allowed when filing separate returns. If one spouse claims itemized deductions, the other spouse must also claim itemized deductions.

If the number of dependent exemptions or the amount of itemized deductions cannot be accounted for separately, they must be proportionately allocated between each spouse based on each spouse's income (e.g., federal adjusted gross income). Be sure to enter your spouse's name on the line provided in the Filing Status section and your spouse's Social Security Number in the name and address section of the return.

Filing Status 4 - Married, Filing Separately on This Combined Return

You can use this filing status if **both** you and your spouse had income, regardless of whether you filed jointly or separately for federal purposes. When both spouses have income, this filing status usually enables a couple to compute a lower tax than filing a joint return (Filing Status 2). If you choose Filing Status 4, you are jointly and severally liable for the amount of tax due and any refunds will be made jointly payable.

Since Virginia's income tax is imposed at graduated rates, a couple with income attributable to each spouse may find that by using Filing Status 2, their joint income is taxed at a higher rate than their separate incomes would be. Filing Status 4 is designed to adjust for this difference. Filing Status 4 allows a couple to compute a combined tax by reporting income for each spouse separately and then allocating dependent exemptions and deductions as mutually agreed. Tax is computed on each spouse's separate taxable income and then the two amounts of tax are added together to determine their total tax.



Use Filing Status 2 instead of Filing Status 4 if only one spouse had income or if one spouse's income would be reduced to zero or less after claiming personal exemptions and subtractions.

When using Filing Status 4, each spouse must claim his or her own income, personal exemptions and, if allowable, any additional exemption for age or blindness. The number of dependent exemptions may be allocated between spouses as you mutually agree. Each spouse has a separate exemption line.

EXEMPTIONS

Enter the number of exemptions you are allowed in the appropriate boxes. If filing a joint return (Filing Status 2), enter the number for both spouses combined in the boxes in Column A. Use the exemption information when completing Line 14.

Dependents Generally, you may claim the same number of dependent exemptions allowed on your federal return. If you are using Filing Status 3 or 4, 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.

65 or Over To qualify for this additional personal exemption, you must have been age 65 or older on or before January 1, 2015.

Blind To qualify for the additional personal exemption for the blind, you must have been considered blind for federal income tax purposes.

HOW TO ENTER NUMBERS

Use the Correct Column: Enter numbers in Column A if you are using Filing Status 1, 2 or 3. Enter numbers in Columns A and B only if you are using Filing Status 4. When using Filing Status 4, make sure the information in Column A applies to the name and social security number listed first on the return. Column B is for your spouse.

Round to Whole Dollars: To improve accuracy of return preparation and speed the processing of your return, all amount entries on your return must be rounded to the nearest dollar. Amounts of 1 cent to 50 cents are to be rounded down while all amounts 51 cents to 99 cents are to be rounded up.

Negative Numbers: Enter negative numbers (numbers less than 0) in brackets. For example, if your federal adjusted gross income was negative 12,000, enter this as [12,000].

Date of Birth

Please be sure to provide this information. It is used to assist in the verification of 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 1 - Adjusted Gross Income

The Virginia Schedule of Income *must* be completed before you make an entry on Line 1. Complete the Virginia Schedule of Income, Part 1, Lines 1 through 9, then enter the total amount of federal adjusted gross income on Line 1 as follows. The instructions for the Virginia Schedule of Income are on Page 13. Attach the completed Virginia Schedule of Income to your return.

Filing Status 1, 2 or 3

Enter the amount from Schedule of Income, Part 1, Line 7, Column A1, on Line 1, Column A.

Filing Status 4

Enter the amount from Schedule of Income, Part 1, Line 7, Column B1, on Line 1, Column B, and enter the amount from Line 7, Column A1, on Line 1, Column A. When using Filing Status 4, the total of Column A and Column B on Line 1 *must* equal the total federal adjusted gross income on your federal return.

Line 2 - Additions

If you reported any additions on Virginia Schedule 760PY ADJ, enter the total amount from Line 3 of Schedule 760PY ADJ.

Line 4 - Qualifying Age Deduction

Enter your birth date in the boxes above Line 1 on Page 1. If filing status 2, 3 or 4 enter birth date for both you and spouse.

If filing status 4, enter **your** age deduction on Line 4a, Column A and the deduction for **spouse** on Line 4b, Column B. Otherwise, claim Your Age Deduction on Line 4a, Column A and Spouse's on Line 4b, Column A.

If claiming an Age Deduction, see the Age Deduction instructions on Page 28 and complete the Age Deduction Worksheet on Page 30 in order to calculate the Qualifying Age Deduction.

Line 5 - Social Security Act and Equivalent Tier 1 Railroad Retirement Act Benefits

Enter Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return and attributable to your period of residence in Virginia.

Do not include Tier 2 Railroad Retirement Benefits and Other Railroad Retirement and Railroad Unemployment Benefits. See instructions for Schedule 760PY ADJ to determine if these benefits can be included as other subtractions.

Line 6 - State Tax Refund or Overpayment Credit Reported as Income on Federal Return

Enter the amount of any state income tax refund or overpayment credit reported as income on your federal income tax return and received while a resident of Virginia (claim in the same column as the income was reported on Line 6 on the front of the Virginia return).

State, local or foreign income taxes withheld from your salary, estimated tax payments or payments made on tax for a prior year to such taxing authority may be deducted on your federal return for the year withheld or paid. The federal deduction is for the amount paid rather than the tax liability, so a refund or credit is generally treated as taxable income (a recovery of an excessive deduction) on the federal return. Since Virginia does not allow the state and local income tax deduction, a federally taxable refund or overpayment credit is to be deducted from federal adjusted gross income on the Virginia return.

Line 7 - Income Attributable to Your Period of Residence Outside Virginia

Enter the amount from the Virginia Schedule of Income, Part 1, Line 9, Column A3, in Column A. Enter the amount from Part 1, Line 9, Column B3, in Column B.

If you claim this subtraction, you cannot claim a credit for tax paid to another state on the same income.

Line 8 - Subtractions

If you reported any subtractions on Virginia Schedule 760PY ADJ, enter the total amount from Line 7 of Schedule 760PY ADJ.

Line 10 - Virginia Adjusted Gross Income

Deduct Line 9 from Line 3 and enter the result.

If the amount on Line 10 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.

To claim a refund in these cases:

• Complete Lines 11 through 18 and enter "0.00" as your tax on Line 19, then

Filing Threshold

• Complete Lines 20 - 38.

Filing Status

8	8
1. Single	\$11,950
2. Married, filing jointly	\$23,900
3. Married, filing separately	\$11,950

- 4. Married, filing combined return*.....\$23,900
- * When filing a combined return, compare the threshold to the total
- of Columns A and B, Line 10.

DEDUCTIONS

Claiming Deductions When Filing a Combined Return: If you are filing a combined return (Filing Status 4), you can allocate deductions and dependents between spouses as you choose. As a general rule, you can lower your combined tax by assigning deductions and dependents to each spouse so that the taxable incomes in Columns A and B are as close to equal as possible. The deductions and dependents which can be allocated are on Lines 13, 14 and 15.

Line 11 - Itemized Deductions

Enter the total itemized deductions claimed on federal Schedule A (or the FDC Worksheet if you have an addition or subtraction due to Fixed Date Conformity) paid while a resident of Virginia.

You must claim the same type of deductions (standard or itemized)

on the Virginia return as claimed on your federal return. If a joint federal return was filed and you are filing separate returns in Virginia (Filing Status 3), and claiming itemized deductions, itemized deductions that cannot be accounted for separately must be allocated proportionately between spouses based on each spouse's share of the federal adjusted gross income.

Virginia Itemized Deductions

If you claimed itemized deductions on your federal income tax return, you must claim itemized deductions on your Virginia income tax return. Your allowable itemized deductions on Form 760PY are expenses claimed on federal Schedule A for which payment was made while you were a Virginia resident. State and local income tax claimed as an itemized deduction on your federal return is not allowed as a Virginia deduction. If you have an addition or subtraction due to Fixed Date Conformity, you must complete the FDC Worksheet to compute your Virginia itemized deductions. Attach a copy of your federal return, including Schedule A.

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 for the FAGI that you used to compute your federal limitations.

Computation of Fixed Date Conformity FAGI

Modifications to Itemized Deductions Due to FDC

All references are to the same line and amount claimed on the federal Schedule A unless otherwise specified.

less	otherwise specified.
6.	Medical and dental expenses claimed on federal Schedule A, Line 1
7.	Enter amount from Line 5 above
8.	Multiply Line 7 above by 10% (.10). If either you or your spouse was born before January 2, 1950, multiply Line 7 by 7.5% (.075) instead
9.	Subtract Line 8 from Line 6. If Line 8 is greater than Line 6, enter -0
10.	Enter the amount from federal Schedule A, Line 9
11.	Enter the amount from federal Schedule A, Line 15
12.	Enter the amount from federal Schedule A, Line 19
13.	Enter the amount from federal Schedule A, Line 20
14.	Unreimbursed employee expenses from federal Schedule A, Line 21
15.	Tax preparation fees from federal Schedule A, Line 22
16.	Other expenses claimed on federal Schedule A, Line 23
17.	Add Lines 14 through 16
18.	Enter amount from Line 5 above
19.	Multiply Line 18 above by 2% (.02)
20.	If Line 19 is greater than Line 17, enter '0'. Otherwise subtract Line 19 from Line 17
21.	Enter the amount from federal Schedule A, Line 28
22	Add Lines 9 10 11 12 13 20

22. Add Lines 9, 10, 11, 12, 13, 20

and 21. Enter here.

Is Line 5 above over \$305,050 if filing jointly or qualifying widow(er), \$279,650 if head of household, \$254,200 if single, or \$152,525 if married and filing a separate return?

- No Your deduction is not limited. Enter the amount of deductions attributable to your period of residence in Virginia on Form 760PY, Line 11.
- Yes Your deduction may be limited. Complete the Itemized Deduction Worksheet below.

Limited Itemized Deduction Worksheet State and Local Income Tax Modification Part I - Total Federal Itemized Deductions

- 1. Federal Sch. A, total Lines 4, 9, 15, 19, 20, 27 & 28 or Line 22 of the FDC Worksheet above.....
- Add the amounts on federal Schedule A, Lines 4 (or FDC Worksheet, Line 9), 14 and 20, plus any gambling losses included on Line 28 3. Subtract Line 2 from Line 1. If the result is zero, stop here and go to the instructions for Line 11 _ 4. Multiply Line 3 above by 80% (.80). 5 Enter the total from Form 760PY, Line 1, or the FDC Worksheet, Line 5. 6. Enter \$305,050 if filing jointly or qualifying widow(er), \$279,650 if head of household, \$254,200 if single, or \$152,525 if married 7. Subtract Line 6 from Line 5. If the result is zero or less, stop here and go to the instructions for Line 11 – 8. Multiply Line 7 above by 3% (.03).....
- 9. Enter the smaller of Line 4 or Line 8
 10. Total itemized deductions. Subtract Line 9 from Line 1; enter result here then continue to Part II ______

Part II - State and Local Income Tax Modification

11. Enter the amount from Line 9 above

12. Enter the amount from Line 3 above

13. Divide Line 11 by Line 12. Enter the result to 3 decimal places (e.g., .053)

	Column 1 Total Sch. A	Column 2 While VA Resident
14 a. Total taxes		
b. Non-investment interest		
c. Charitable contributions		
d. Job expenses and most other misc. expenses		
e. Other misc		
f. Subtotal (add Lines 14a through 14e)		
15. Reduced Amount: Multiply Line 14f by Line 13		
16. a. Medical and dental expenses		
b. Investment interest		
c. Gambling, casualty and theft losses		
d. Subtotal (add Lines 16a, through 16c)		
17.Federal itemized deductions. Subt from the total of Lines 14f and 166 amount in Column 1 may be slight	d. (The	

amount in Column 1 may be slightly larger or smaller than your total itemized deductions on federal Schedule A due to rounding on Line 13)

 Modified Itemized Deductions Paid While a Virginia Resident: Enter amount from Line 17, Column 2, here and on Form 760PY, Line 11 .

- 19. Itemized Deduction Modification State & Local Taxes Claimed on Schedule A:
 - a. State and local income taxes included on Line 14a, Column 2
 - b. Multiply Line 19a by Line 13.

Line 12 - State and Local Income Tax

If claiming itemized deductions, enter the amount of state and local income tax allowed on your federal Schedule A that was paid while you were a resident of Virginia. Before making an entry on Line 12, check to see if your total itemized deductions were limited on your federal return. Your deduction may be limited if your federal adjusted gross income is more than \$305,050 if married filing jointly or qualifying widow(er), \$279,650 if head of household, \$254,200 if single, or \$152,525 if married and filing a separate return. The amount of state and local income tax reported on federal Schedule A must be reduced proportionately to reflect any reduction in total itemized deductions. Complete the ITEMIZED DEDUCTIONS WORKSHEET if you are subject to the limitation. If you did not claim any state and local income tax on federal Schedule A, enter "0.00" on this line.

Line 13 - Virginia Deductions

If claiming itemized deductions, subtract Line 12 from Line 11. **The copy of your federal income tax return attached to Form 760PY must include the Schedule A.** If you are not claiming itemized deductions, enter the amount from Line 5 of the Standard Deductions Worksheet.

If you did not claim itemized deductions on your federal income tax return, you must claim the standard deduction on your Virginia income tax return. Your allowable standard deduction on Form 760PY will be prorated based on the portion of your federal adjusted gross income that was received while a resident of Virginia.

Standard Deductions Worksheet

1	Enter the federal adjusted gross income (Total Part 1, Line 9, Columns A1 and B1 from Schedule of Income).		
2	Enter the income attributable to your period of Virginia residence (Total Part 1, Line 9, Columns A2 and B2 from Schedule of Income).		
3	Divide the amount on Line 2 by the amount on Line 1 and report as a percentage, not to exceed 100%. Example: 0.3163 becomes 31.6%.	•	
4	If using Filing Status 1, enter \$3,000. If using Filing Status 2 or 4, enter \$6,000. If using Filing Status 3, enter \$3,000.		
5	Multiply Line 3 by Line 4. Enter here and on Line 13, Form 760PY.		

When using Filing Status 4, the standard deduction may be allocated between each spouse as you mutually agree. As a general rule, you can lower your combined tax by assigning deductions (Lines 13 and 15) and dependents (Line 14) to each spouse so that the taxable incomes in Columns A and B are as close to equal as possible.

Exception: Dependent's Limited Standard Deduction

If you could be claimed as a dependent on the federal income tax return of another taxpayer, your allowable standard deduction may not exceed the amount of your earned income. This rule applies to dependents of all ages, including children under age 19 and fulltime students under 24 years old who are eligible to be claimed as a dependent on their parent's return.

Remember to check the box on the front of Form 760PY if you can be claimed as a dependent on another's return. Your maximum standard deduction is the *lesser* of EARNED INCOME; or

- 1. \$3,000 if you are single (Filing Status 1)
- 2. \$6,000 if you are married and file a joint or combined return (Filing Status 2 or 4)
- 3. \$3,000 if you are filing a separate return from your spouse (Filing Status 3).

EXAMPLE: (Standard Deduction *Limited*):

A person (claimed as a dependent on another's return) moved to Virginia on June 25, 2014. Before moving to Virginia he had unearned income of \$5,000 in another state. While in Virginia he had interest income from a bank account (unearned income) of \$4,200 and income from a summer job of \$1,200 (earned income).

This person's limited standard deduction to be entered on Line 13 is \$622.80 which should be rounded to \$623.

Using the Standard Deductions Worksheet, the limited standard deduction is computed by multiplying the maximum limited standard deduction on Line 4, which is \$1,200 of earned income, by the percentage on Line 5, which would be 51.9%. Line 4 is \$1,200 because the \$1,200 of earned income is less than the \$3,000 standard deduction for a single taxpayer.

NOTE: The return of a taxpayer claiming a child (or other person) as a dependent is not affected if the child is required to claim a limited standard deduction.

Line 14 - Exemption Amount

The total exemption amount is the prorated number of exemptions claimed, based on the portion of the year you resided in Virginia. Complete the Prorated Exemption Worksheet in Part 2 of the Virginia Schedule of Income to compute your allowable personal and dependent exemptions. Instructions for the Virginia Schedule of Income begin on Page 13.

Line 15 - Deductions

If you reported any deductions on Virginia Schedule 760PY ADJ, enter the total amount from Line 9 of Schedule 760PY ADJ.

Line 18 - Income Tax

If Line 17 exceeds the amount listed in the Tax Table included in these instructions, compute the tax from the Tax Rate Schedule for You on Line 18a and Spouse on Line 18b.

Line 19 - Total Tax

Add Line 18a and Line 18b, and enter the result.

Line 20(a) - YOUR Virginia Income Tax Withheld

Enter the amount of Virginia tax withheld from the W-2, 1099 and VK-1 form(s) for the person whose Social Security Number is in the "A: Your Social Security Number" box in the name and address section on Form 760PY. If you are using Filing Status 4, this must be the person whose income is reported in Column A.

Line 20(b) - SPOUSE'S Virginia Income Tax Withheld

Enter the amount of Virginia tax withheld from the W-2, 1099 and VK-1 form(s) for the person whose Social Security Number is in the "B: Spouse's Social Security Number" box in the name and address section on Form 760PY. If you are using Filing Status 4, this must be the person whose income is reported in Column B. If filing a separate return (Filing Status 3), do not enter your spouse's withholding.

Line 21 - Combined 2014 Estimated Tax Payments

Enter your total 2014 estimated Virginia income tax payments. If using Filing Status 2 or 4, enter the total payments made by you and your spouse, even if the payments were made using separate Form 760ES vouchers.

Line 22 - Income Tax Carryover from Prior Year

Enter amount of 2013 overpayment applied toward 2014 estimated tax.

Line 23 - Combined Extension Payments

Enter the total tentative tax paid with Form 760IP, if applicable.

Line 24 - Credit for Low-Income Individuals or Virginia Earned Income Credit

If your total family income does not exceed the federal poverty guidelines or you claimed the federal Earned Income Tax Credit, you may be eligible to claim this Credit for Low-Income Individuals or the Virginia Earned Income Credit.

These credits may not be claimed if you, your spouse, or any dependent claims any of the following:

- Virginia National Guard Subtraction
- Military pay subtraction (first \$15,000)
- Subtraction for first \$15,000 for state and federal employees whose annual salary is \$15,000 or less
- Exemption for blind taxpayers or taxpayers age 65 and over
- Age Deduction

If you are eligible, calculate these credits by completing Schedule 760PY ADJ, Lines 10 - 17. Enter the credit amount from Line 17 of Schedule 760PY ADJ on Line 24 of Form 760PY.

Line 25 - Credit for Tax Paid to Another State

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 the income is taxed by Virginia as well as the other state.

If you are eligible, calculate the credit by completing Schedule OSC. Enter on Line 25 the credit amount from Schedule OSC, Line 21. Instructions for Schedule OSC are on Page 28.

Line 26 - Credit for Political Contributions

If you are claiming a Political Contributions Credit, enter the amount of the credit. 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.

Line 27 - Credits from Schedule CR

Complete **Schedule CR** and attach it to your return to claim the following tax credits. For some credits, other Virginia forms are also required. To order Schedule CR, Schedule CR Instructions and these other credit forms, see Page 2.

The following table lists all the credits that can be claimed against individual income tax. For more information, visit **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
- 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 •
- Farm Wineries and Vineyards Tax Credit
- International Trade Facility Tax Credit
- Port Volume Increase Tax Credit •
- Barge and Rail Usage Tax Credit •
- Research and Development Tax Credit •
- Telework Expenses Tax Credit •
- Education Improvement Scholarships 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

Line 29 - Income Tax You Owe

If Line 19 is larger than Line 28, enter the difference and skip to Line 34.

Line 30 - Overpayment Amount

If Line 28 is larger than Line 19, enter the difference.

Line 31 - Credit to Estimated Tax

Enter the amount of net overpayment from Line 30 to be credited to 2015 estimated tax in the respective columns.

Line 32 - Virginia College Savings Plan[™] Contributions

If you would like to contribute some or all of your refund to one or more Virginia College Savings Plan accounts, enter the amount from Schedule VAC, Part I, Section B, Line 6.

Line 33 - Other Contributions from Schedule VAC

If you contributed to one or more other voluntary contribution organizations listed in the income tax instructions, enter the amount from Schedule VAC, Part II, Section D, Line 14.

Line 34 - Addition to Tax, Penalty and Interest

Enter the total adjustments from Schedule 760PY ADJ, Line 21.

If you leave Line 34 blank, the Department will compute the addition to tax, penalty and interest for you and then send you a bill, if applicable. If your income varied during the year, however, you may be entitled to a lower addition to tax than what the Department would automatically compute. In such cases, you should complete Form 760C to show when the income was received and what the addition to tax should be.

Attach Form 760C or Form 760F (for Farmers, Fishermen or Merchant Seamen) if you computed the addition to tax and/ or if you are claiming one of the exceptions that voids the addition to tax.

Line 35 - Consumer's Use Tax

You are required to pay consumer's use tax on purchases, leases, and rentals of tangible personal property acquired in or outside Virginia for storage, use or consumption in Virginia if retail sales and use tax was not collected on the transaction. Examples include untaxed purchases made (1) over the Internet, (2) through out-of-state mail order catalogs, or (3) while traveling out-of-state.

If the amount of purchases from out-of-state mail order catalogs totaled \$100 or less for the entire year, you do not have to pay consumer's use tax on these purchases. If the purchases were from out-of-state mail order catalogs and exceed \$100, or the purchases were of any amount from sources other than mail order catalogs, then you must pay consumer's use tax on the total amount of untaxed purchases made during the calendar year from all sources. The tax is based on the "cost price" of the goods and does not include separately stated shipping or delivery charges but it does include any "shipping and handling" charges if listed as a combined item on the sales invoice.

Nonprescription drugs and proprietary medicines purchased for the cure, mitigation, treatment, or prevention of disease in human beings are exempt from the consumer's use tax.

Tax Rates:

The general tax rate is 6% in the following cities and counties in the Hampton Roads and Northern Virginia regions:

•

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- Chesapeake City
- Alexandria City Fairfax City
- Franklin City
- Hampton City
- Newport News City
- Norfolk City
- Poquoson City
- Portsmouth City
- Suffolk City
- Virginia Beach City
- Williamsburg City
- Isle of Wight County
- . James City County
- Southampton County
- York County

The general tax rate is 5.3% in all other areas of Virginia.

Statewide, the tax rate on food purchased for home consumption is 2.5%.

Visit www.tax.virginia.gov for more information. Enter the amount of Consumer Use Tax you owe on Form 760PY, or file Form CU-7.

Line 37 - Amount You Owe

If You Owe Tax on Line 29, add Line 29 and Line 36.

-OR-

If Line 30 is an OVERPAYMENT and Line 36 is LARGER THAN Line 30, deduct Line 30 from Line 36.

This is the amount you owe. The amount you owe must be paid in full at the time of filing your return.

PAYMENT OPTIONS

If your bank does not honor your payment to the Department, the Department may impose a penalty of \$35, as authorized by Va. Code

- Manassas City Manassas Park City
- Arlington County
- Fairfax County
- Loudoun County
- Prince William County

Falls Church City

§ 2.2-614.1. This penalty will be assessed in addition to any other penalties, such as the penalty for late payment of tax.

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 the listing of localities beginning on Page 41. Make sure your Social Security Number is on your check and make a notation that it is your 2014 Virginia income tax payment. **Submit your check with the return.**

Credit Card - Call **1-800-272-9829** or visit **www.officialpayments. com** to pay by credit card. If you choose this option, check the box on Line 37 indicating this type of payment.

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.

If you have already filed your return with your Local Commissioner of the Revenue and did not indicate you were paying by credit card, call your Local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit card payment. Phone numbers are listed beginning on Page 41.

Online - Make an online payment from your checking or savings account for balance due returns using Web Payments at **www.tax. virginia.gov**.

Line 38 - Amount to Be Refunded to You

If Line 30 is larger than Line 36, deduct Line 36 from Line 30 and enter the amount to be refunded.

You no longer have the option of requesting a paper refund check. If you do not complete the Direct Deposit section, you authorize the Department to issue you a Refund Debit Card.

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.

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.

Check the box to indicate whether the account number is for a checking or savings account.

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. *Do not include the check number*.

If you prefer to have your refund mailed to you, or if the destination of the funds is outside the territorial jurisdiction of the United States, do not complete the Direct Bank Deposit information.

Debit Card: The Commonwealth of Virginia no longer issues individual income tax refund checks. If you do not choose the direct deposit option for your refund and complete the applicable information on Form 760PY, the Department of Taxation will issue a debit card to you.

• I (we) authorize the Department of Taxation to discuss this return with my (our) preparer.

Check this box if you would like to give the Department authorization to discuss your return information with your tax preparer.

Electronic Form 1099-G

At the bottom of the return above the signature area, a check box is provided for you to indicate that you agree to receive your statement of refund (Form 1099-G) electronically instead of receiving a copy by mail. Form 1099-G/1099-INT is an informational statement issued by the Department in January of each year to report payments made or credited to taxpayers during the previous calendar year. The statement is also provided to those who receive interest payments of \$10 or more during the year. These statements must be used in preparing federal returns by taxpayers who itemize deductions. Form 1099-G/1099-INT may be downloaded securely and printed from the Department's website, **www.tax.virginia.gov**.

Sign Your Return

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.

Tax Preparer Information

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

Phone Numbers

Enter phone numbers in the space provided.

Preparer's PTIN, Vendor Code and Filing Election Code

For returns completed by a paid preparer, the tax preparer should complete these fields. Use one of the codes below to complete the Filing Election Code field.

- 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.

VIRGINIA SCHEDULE OF INCOME

Part 1 - Income Distribution

Your return will not be accepted as complete unless Part 1 is completed. The purpose of the Income Distribution section of the Virginia Schedule of Income is to allocate the items that constitute federal adjusted gross income between Virginia and another state. Column 1, Lines 1 - 9, is an abridged version of federal Form 1040, 1040A or 1040EZ. Use Lines 1 - 3 to report all income. Use Line 5 to report all moving expenses included as adjustments to total income on the federal return. Use Line 6 to report all other adjustments to total income on the federal return. The sum of Line 7, Columns A1 and B1 must equal the federal adjusted gross income on where you were a resident when you received the income or paid the expense.

Note: If claiming Filing Status 4, complete both the "A" and "B" sections of the schedule. For all other filing statuses, complete only

Authorization to Discuss with Preparer

the "A" section. References to Column 1, 2 or 3 mean Column A1, A2 or A3 (or B1, B2 or B3).

Lines 1-3 - Income

- (1)Enter in Column 1 the total amount of wages as shown on federal Form 1040, 1040A or 1040EZ. In Column 2, enter the portion of wages attributable to your period of residence in Virginia. Enter the balance in Column 3.
- (2)Enter in Column 1 the total amount of interest and dividends as shown on federal Form 1040, 1040A or 1040EZ. In Column 2, enter the portion of interest and dividends attributable to your period of residence in Virginia. Enter the balance in Column 3.
- (3)Enter in Column 1 the net amount of other income as shown on federal Form 1040 or 1040A. This includes, but is not limited to, refunds of state and local income taxes, alimony received, business income, taxable pensions and capital or other gains and losses. In Column 2, enter the portion of other income attributable to your period of residence in Virginia. Enter the balance in Column 3.

Line 4 - Gross Income

Add Lines 1, 2 and 3 and enter the total here.

Line 5 - Adjustments: Moving Expenses

Enter in Column 1 the total moving expenses claimed as an adjustment to income on federal Form 1040. If you moved to Virginia, claim the moving expenses in Column A2 and/or B2 as an expense to Virginia income. If you moved outside of Virginia, claim the moving expenses in Column A3 and/or B3. Moving expenses are considered an expense to the income from the state to which you move.

Line 6 - Other Adjustments to Income

Enter in Column 1 all adjustments to income as shown on federal Form 1040 or 1040A other than the moving expenses included on Schedule of Income, Line 5. This includes, but is not limited to, reimbursed employee business expenses, payments to an IRA and alimony paid. In Column 2, enter the portion of these adjustments that is attributable to your period of residence in Virginia. Enter in Column 3 the balance of these adjustments.

Line 7 - Adjusted Gross Income

Deduct the total of Line 5 and Line 6 from Line 4 and enter the balance here. The total of Column 1 must equal your federal adjusted gross income on your federal return. If using Filing Status 4, the total of Columns A1 and B1 must equal your federal adjusted gross income on federal Form 1040, 1040A or 1040EZ.

Enter the totals of Columns A1 and B1 on Line 1, Form 760PY (front). If the Schedule of Income and Adjustments is properly completed, the sum of Columns 2 and 3 will equal your federal adjusted gross income as shown in Column 1.

Line 8 - Net Fixed Date Conformity Modifications

Complete Schedule 760PY ADJ, Lines 2a and 6a, and enter the net amount on Line 8, Column 1 of the Schedule of Income. In Column 2, enter the portion attributable to your period of residence in Virginia. Enter the balance in Column 3.

Line 9 - Fixed Date Conformity FAGI

Combine Line 7 and Line 8 and enter the result. Enter the total of Line 9, Column 3, on Form 760PY, Line 7.

Note: If you are claiming the standard deduction on your return, the total of Line 9, Columns A1 and B1, must be entered on Line 1 of the Standard Deduction Worksheet on Page 10.

The prorated exemptions worksheet is used to reduce your personal and dependent exemptions to an amount which is proportional to the number of days you resided in Virginia during the taxable year. For example, if you are single, claim no dependents and moved to Virginia on July 1, your prorated Virginia personal exemption is computed as follows:

Prorated Virginia Personal Exemption

\$930 (One personal exemption)

X.504 (Ratio Schedule factor for July 1 move to Virginia)

\$468.72 (Be sure to round to \$469.00)

Each spouse must compute his or her own prorated personal exemptions based on the number of exemptions claimed in the Exemption Section. Use the separate exemption amounts for "you" and your "spouse" when completing Lines 1- 11 of the Prorated Exemption Worksheet in Part 2 of the Schedule of Income. Enter in the appropriate column on Form 760PY, Line 14. If claiming Filing Status 2, the combined exemption amount for you and spouse should be entered on Form 760PY, Line 14, column A.

Exception

If 100% of your federal adjusted gross income was earned while you were a Virginia resident, you do not have to prorate your personal exemptions. If you are married, each spouse's personal exemption is prorated separately based on that spouse's period of residence in Virginia. However, if 100% of either spouse's income is from Virginia sources, that spouse's personal exemption does not have to be prorated.

If you moved into and out of Virginia during the year (or vice versa), base the proration on the total number of days that you were a Virginia resident.

When using Filing Status 3, if the number of exemptions *cannot* be accounted for separately, they *must* be proportionately allocated between each spouse based upon each spouse's income.

Part 3 - Moving Information

If you moved into Virginia during the year, enter your prior state or foreign country of residence. If you are filing a joint return, also enter the prior state or foreign country of residence for your spouse.

If you moved out of Virginia during the year, enter the state or foreign country to which you moved. If you are filing a joint return, also enter the state or foreign country to which your spouse moved.

VIRGINIA SCHEDULE 760PY ADJ

FIXED DATE CONFORMITY UPDATE FOR 2014

Virginia's Fixed Date Conformity with the Internal Revenue Code: Virginia's date of conformity with the federal enhanced Earned Income Tax Credit ("EITC") was extended to taxable years ending before January 1, 2018. Virginia will continue to allow taxpayers to claim either the Tax Credit for Low-Income Individuals or a credit equal to 20% of the Federal EITC that was claimed for the taxable year. Low-Income taxpayers may also continue to claim the portion of the Virginia Low-Income Tax Credit that is based on the federal EITC without making complex adjustments on their Virginia income tax returns.

During the 2014 Session, the General Assembly did not advance Virginia's date of conformity with the Internal Revenue Code, and the date of conformity remains January 2, 2013. Virginia will continue to disallow federal income tax deductions for bonus depreciation allowed for certain assets under Internal Revenue Code ("IRC") §§ 168(k), 168(l), 168(m), 1400L and 1400N;

Part 2 - Prorated Exemption Worksheet

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 2014 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 FEDERAL ADJUSTED GROSS INCOME

Line 1 - Interest on Obligations of Other States

Enter the interest earned while a Virginia resident that was not included in federal adjusted gross income, less related expenses to the extent not deducted in determining federal taxable income, on obligations of any state other than Virginia, or of a political subdivision of any such state unless created by compact or agreement to which this state is a party.

Line 2a - Fixed Date Conformity

- A. Bonus Depreciation For an explanation, please see the section titled, *Fixed Date Conformity Update*. Enter the amount that should be added to Federal Adjusted Gross Income based upon the recomputation of allowable depreciation.....
- B. Other Changes Not Listed Above -Add any other amounts not covered above that should be adjusted because of Virginia's conformity to the Internal Revenue Code as it existed on January 2, 2014. Check the Department's website, www.tax.virginia.gov, for other Fixed Date Conformity adjustments that may have passed after these instructions were printed.....

C. Total of Lines A and B - Enter the total of Lines A and B here and on Schedule 760PY ADJ, Line 2a.

Mutual Funds

If you received federally tax exempt interest dividends from a regulated investment company (mutual fund) that invested in obligations both taxable and exempt for Virginia purposes, the entire dividend income earned while you were a Virginia resident must be entered as an addition unless you attach a statement provided by the fund that:

- details the amount of dividends you earned while a Virginia resident; and
- summarizes the prorations between exempt and taxable dividends (monthly breakdown is preferred).

A typical situation would involve a mutual fund that invests in bonds of several states, including Virginia. The interest on the bonds issued by the other state is taxable for Virginia purposes even though exempt for federal purposes. Unless the taxpayer is able to substantiate the amount attributable to the Virginia bonds, the total amount of dividends exempt from federal taxation will be an addition on the Virginia return. If you attach the information specified above, enter the exempt portion of income on Line 1 or Line 2, as appropriate.

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. If you have more than 2 additions on Lines 2b - 2c of Schedule 760PY ADJ, enter code "00" and the total addition amount on Line 2b and attach an explanation of each addition to your return.

CODE

10 Interest on Federally Tax-Exempt US Obligations

Enter the interest or dividends earned while a Virginia resident, less related expenses to the extent not deducted in determining federal taxable income, on obligations or securities of any authority, commission or instrumentality of the United States, which the laws of the United States exempt from federal income tax, but not from state tax.

11 Accumulation Distribution Income

Enter the taxable income used to compute the partial tax on an accumulation distribution as reported on federal Form 4970.

12 Lump-Sum Distribution Income

If you received a lump-sum distribution from a qualified retirement plan while you were a Virginia resident and elected to use the 20% capital gain election, the 10-year averaging option, or both on federal Form 4972, complete the worksheet below to determine what portion, if any, must be included as an addition on the Virginia return.

- Enter the total amount of the distribution subject to federal tax (ordinary income and capital gain)......
 Enter the total federal minimum distribution allowance, federal death benefit exclusion and federal estate tax exclusion
 Deduct Line 2 from Line 1. Include this amount on Form
- 760PY, Line 2

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 deduction 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 included as an addition on the Virginia return.

17 First-Time Home Buyer Savings Accounts

To the extent excluded from federal adjusted gross income, an account holder must add any loss attributable to his or her first-time home buyer savings account that was deducted as a capital loss for federal income tax purposes. For more information, see the First-Time Home Buyer Savings Account Guidelines, available in the Laws, Rules & Decisions section of the Department's website at **www. tax.virginia.gov**.

99 Other

Attach an explanation for other additions.

Line 3 - Total Additions

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

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

To the extent included in federal adjusted gross income, the following subtractions are allowed on the Virginia return. No amount previously excluded from FAGI can be claimed as a subtraction in computing Virginia taxable income. The same income may not be included in more than one subtraction.

Special instructions for members of the military Virginia law provides three subtractions for military servicemembers.

- military pay and allowances earned while serving in a combat zone or qualified hazardous duty area (Va. Code § 58.1-322 C 21);
- military basic pay for personnel on extended active duty for periods in excess of 90 consecutive days (Va. Code § 58.1-322 C 23); and
- wages or salaries received for active and inactive service in the National Guard of the Commonwealth (Va. Code § 58.1-322 C 11).

Servicemembers may be eligible for more than one subtraction, but the same income may not be included in more than one subtraction. For example, a servicemember may not deduct the same income for both the military basic pay subtraction and the National Guard subtraction.

Mutual Funds

If you received income from a regulated investment company (mutual fund) that invested in obligations both taxable and exempt for Virginia purposes, the entire income earned while you were a Virginia resident must be considered taxable by Virginia unless you attach a statement provided by the fund that:

- details the amount of income you earned; and
- summarizes the prorations between exempt and taxable income (monthly breakdown is preferred).

If you attach the information specified above, enter the exempt portion of income on Schedule 760PY ADJ, Line 4 or Line 6, as appropriate.

Line 4 - Income From U.S. Obligations

Enter the amount of income received while a resident of Virginia (interest, dividends and gain) derived from obligations or the sale or exchange of obligations of the United States and on obligations or securities of any authority, commission or instrumentality of the United States to the extent included in federal adjusted gross income, but exempt from state income taxes under the laws of the United States. This includes, but is not limited to, stocks, bonds, treasury bills and treasury notes. It does not include interest on refunds of federal taxes, equipment purchase contracts or normal business transactions. A partial list of taxable and exempt income follows. This list is based on the Department's analysis of federal and state law as applicable to selected organizations. For organizations not listed below, additional information must be attached showing that the income is exempt from Virginia individual income tax.

Issuing Organization	VA Tax Status
Export-Import Bank of the United States	
(Export-Import Bank of Washington)	Exempt
Farm Credit Bank	Exempt
Federal Deposit Insurance Corporation	Exempt
Federal Home Loan Bank	Exempt
Federal Intermediate Credit Bank	Exempt
Federal Land Bank	Exempt
Federal Reserve Stock	Exempt
Governments of Guam, Puerto Rico and	
Virgin Islands	Exempt
Resolution Trust Corporation	Exempt
Student Loan Marketing Association	
(Sallie Mae)	Exempt
Tennessee Valley Authority	Exempt
US Postal Service	Exempt
US Treasury bills, notes, bonds & savings bon	ds
(such as Series E, EE, H, HH, etc.)	Exempt
Federal Home Loan Mortgage Corporation	
(Freddie Mac)	Taxable
Federal National Mortgage Association	
(Fannie Mae)	Taxable
Government National Mortgage Association	TF 11
(Ginnie Mae)	Taxable
Inter-American Development Bank	Taxable
International Bank for Reconstruction and	
Development	Taxable

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

You - Enter <u>YOUR</u> disability subtraction on Line 5a, Column A.

Spouse, Filing Status 4 - Enter <u>SPOUSE'S</u> disability subtraction on Line 5b, Column B.

Spouse, Filing Status 2 - Enter <u>SPOUSE'S</u> disability subtraction on Line 5b, Column A.

NOTE: Eligible taxpayers may claim **EITHER** this disability income subtraction **OR** the age deduction on Form 760PY, Line 4. If you are married filing a joint return, each spouse may claim, if eligible, either an age deduction or disability subtraction. Use the one that benefits you the most.

Line 6a - Fixed Date Conformity

- A. Bonus Depreciation. For an explanation, please see the section titled, *Fixed Date Conformity Update*. Enter the amount that should be deducted from Federal Adjusted Gross Income based upon the recomputation of allowable depreciation...
- **B. Other Changes Not Listed Above.** Deduct any other amounts not covered above that should be adjusted because

of Virginia's conformity to the Internal Revenue Code as it existed on January 2, 2014. Also, please attach a schedule and explanation of such subtraction. Check the Department's website, **www. tax.virginia.gov,** for other Fixed Date Conformity adjustments that may be required as a result of federal legislation enacted after these instructions were printed.

C. Total of Lines A and B. Enter the total of Lines A and B here and on Schedule 760PY ADJ Line 6a.

Line 6b - 6d - Other Subtractions

Enter the code and subtraction amount on Lines 6b - 6d to the extent included in federal adjusted gross income and received while a Virginia resident. If you have more than 3 subtractions, enter Code "00" and the total amount of Other Subtractions on Line 6b. Attach to your return a list of each subtraction claimed along with its subtraction code and amount.

CODE

22

20 Income from Virginia Obligations

Enter the amount of income from Virginia obligations that you included in your federal adjusted gross income and received while you were a resident of Virginia.

21 Federal Work Opportunity Tax Credit Wages

Enter the amount of wages or salaries eligible for the federal work opportunity tax credit not subtracted for federal income tax purposes and received while a resident of Virginia.

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 and received while a resident of Virginia.

If any part of your Tier 1 Railroad Retirement Act benefits paid by the Railroad Retirement Board is properly treated as a fully taxable pension on your federal income tax return, deduct the amount received while a resident of Virginia on this line. Do not include any amount of Tier 1 Railroad Retirement Board retirement benefits that were included in your gross income as the taxable portion of your social security and railroad retirement benefits on your federal return because that portion should be deducted on Line 5 of the Form 760PY.

This subtraction does not apply to supplemental annuities received by retired employees of railroads under a company pension plan set up by a particular railroad, whether the plan was contributory or non contributory.

24 Virginia Lottery Prizes

Enter the amount of each prize less than \$600 awarded to you by the Virginia Lottery Department to the extent included in federal adjusted gross income and received while a resident of Virginia.

28 Virginia National Guard Income

Enter, to the extent included in federal adjusted gross income, the wages or salaries received while a resident of Virginia for active and inactive service in the rank of O3 and below in the Virginia National Guard not to exceed the amount of income derived from up to 39 days of such service or \$3,000, whichever amount is less. This subtraction does not apply to members of: 1) the active or reserve components of the Army, Navy, Air Force or Marines; or 2) 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 or Virginia Earned Income Credit.

30 Military Pay and Allowances Attributable to Active Duty Service in a Combat Zone or a Qualified Hazardous Duty Area

To the extent included in federal adjusted gross income and not otherwise subtracted, deducted or exempted, enter any military pay and allowances earned while a resident of Virginia serving by 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.

31 Retirement Plan Income Previously Taxed by Another State

Enter the amount of retirement income, received during the taxable year while a resident of Virginia, on which the contributions were taxed in another state, but were deductible from the federal adjusted gross income during the same period. The total amount of this Virginia subtraction cannot exceed the amount of contributions previously taxed by another state. This subtraction applies to retirement income from qualified pension, profit sharing, or stock bonus plans as described by IRC § 401, individual retirement accounts or annuities established under IRC § 408, deferred compensation plans as defined by IRC § 457, or any federal government retirement program as long as you paid tax to another state on contributions to the plan.

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 Benefits

Enter any taxable unemployment compensation benefits received while a Virginia resident reported as income on your federal income tax return (claim in the same column as the income was reported on Line 6 on the front of the Virginia return).

38 Military Basic Pay

Military service personnel may subtract up to \$15,000 of military basic pay received during the taxable year, provided they are on extended active duty for a period in excess of 90 consecutive days. Military personnel stationed inside or outside Virginia are eligible. This subtraction is allowed for military basic pay that is included in federal adjusted gross income and is not included in another subtraction, such as the Virginia National Guard Income Subtraction. 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 of income over \$15,000, the maximum subtraction is reduced by \$1. 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 or Virginia Earned Income Credit.

39 Federal and State Employee

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 earned while a Virginia resident. 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 or Virginia Earned Income Credit.

40 Income Received by Holocaust Victims

To the extent included in FAGI and earned while a Virginia resident, 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, individual being forced into labor against their 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 Tobacco Settlement Fund Income

If you received income while a Virginia resident from the tobacco "Master Settlement Agreement" you may be eligible to claim a subtraction for the amount received, provided it has not been subtracted for federal tax purposes. The income must have been received by (i) tobacco farmers; (ii) persons holding a tobacco marketing quota, or tobacco farm acreage allotment; or (iii) persons with the right to grow tobacco pursuant to a quota or allotment as a result of (a) the tobacco Master Settlement Agreement, and (b) the National Tobacco Grower Settlement Trust.

42 Gain on the Sale of Land for Open-Space Use

Provides a subtraction for any gain received, while a Virginia resident, on the sale of land or easement to an organization which dedicates the land for open-space use.

44 Medal of Honor Recipients

Enter the amount of military retirement income you received as an individual awarded the Medal of Honor while a Virginia resident.

46 Military Death Gratuity Payments

Retroactive to taxable year 2001, 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 and received while a Virginia resident.

49 Certain Death Benefit Payments

Allows a beneficiary taxpayer to subtract the death benefit payments received while a Virginia resident from an annuity contract that are subject to 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 have been 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

This is a subtraction for federal gain or federal income recognized by a taxpayer on the application of a land preservation tax while a Virginia resident. To the extent a taxpayer's federal return 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 the 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.

54 First-Time Home Buyer Savings Accounts

To the extent included in federal adjusted gross income, an individual may subtract any income attributable to a first-time home buyer savings account that was taxed as interest, capital gains, or other income for federal income tax purposes. Distributions from a first-time home buyer savings account may only be used for the purpose of paying or reimbursing the down payment and allowable closing costs for the purchase of a single-family residence in Virginia by a qualified beneficiary. The subtractions claimed by an account holder in all prior taxable years are subject to recapture in the taxable year in which account funds are withdrawn for any other purpose.

To claim the subtraction, an individual must designate an account as a first-time home buyer savings account. An individual may designate an account by submitting an attachment with their Virginia income tax return for the first taxable year in which such individual claims the subtraction. An individual must submit a separate attachment for each account that he or she is designating. The attachment must include the following information:

- The name and address of the financial institution that maintains the account;
- The names of any other individuals with an ownership interest in the account;
- The account number or other account identifier;
- The type of principal (cash or marketable securities) contributed to the account as of the last day of the taxable year;
- The amount of any withdrawals from the account during the taxable year; and
- The account beneficiary or beneficiaries.

After designating an account as a first-time home buyer savings account, the account holder is required to include an attachment with updated information for the account for all future taxable years in which he or she is required to file a Virginia income tax return. If an account holder has designated more than one existing first-time home buyer savings account, the account holder is required to submit a separate attachment with updated information for each account. More information is available in the First-Time Home Buyer Savings Account Guidelines, which are available in the Laws, Rules & Decisions section of the Department's website at **www.tax.virginia.gov**.

99 Other

Attach a schedule of explanation for other subtractions.

DEDUCTIONS FROM VIRGINIA ADJUSTED GROSS INCOME

Lines 8a - 8c Deductions On Lines 8a - 8c, enter the 3-digit code, listed in the following table, in the boxes on Schedule 760PY ADJ, followed by the amount, for any deductions from Virginia adjusted gross income in the categories listed below paid while or pertaining to your residency in Virginia.

If you have more than 3 deductions on Lines 8a-8c of Schedule 760PY 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.

<u>CODE</u>

101 Child and Dependent Care Expenses

Enter the child and dependent care expenses paid while you were a Virginia resident on which the federal credit for child and dependent care expenses 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.

You may claim the deduction for child and dependent care expenses on your Virginia return only if you were eligible to claim a credit for child and dependent care expenses on your federal return. If you filed a joint federal return and you file a separate Virginia return, you may allocate this amount as mutually agreed.

The amount of employment-related expenses that may be deducted is limited to the amount actually used in computing the federal credit for child and dependent care expenses. As a general rule, you are limited to a maximum of \$3,000 for one child and \$6,000 if you are claiming the expenses for two or more dependents, or the earned income of the spouse having the lowest income, whichever is less.

102 Foster Care Deduction

Foster parents may claim a deduction of \$1,000 for each child residing in their home while a Virginia resident 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. The foster care deduction must be prorated using the ratio schedule on Page 31, based on the period of residence in Virginia.

103 Bone Marrow Screening Fee

Enter the amount of the fee paid while a Virginia resident for an initial screening to become a possible bone marrow donor, if you were not reimbursed for the fee or 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 contributed during the taxable year to each Virginia529 account (Virginia 529 prePAID, Virginia 529 inVEST, College America, or CollegeWealth). If you contributed more than \$4,000 per account during the taxable year, you may carry forward any undeducted amounts until the contribution 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 contributed to the Virginia529 accounts during the taxable year. Only the owner of record for an account may claim a deduction for contributions made.

105

Continuing Teacher Education

An individual employed as 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 that these expenses were incurred while a resident and not deducted from federal adjusted gross income.

106 Long-Term Health Care Premiums

Enter the amount of premiums paid while a Virginia resident for long-term health care insurance, provided that they were not actually included as a deduction on Schedule A of your federal income tax return.

107 Virginia Public School Construction Grants Program and Fund

Enter the amount of total contributions while a Virginia resident to the Virginia Public School Construction Grants Program and Fund, provided 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 and received while a Virginia resident. For example, on your 2014 Virginia return you may deduct the portion of such payments received in 2013 that is included in your 2013 federal adjusted gross income; while payments received in 2014 may generate a deduction on your 2015 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 nine 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 while a Virginia resident on certain energy efficient equipment or appliances, up to \$500 per year. If filing a joint

110 Organ and Tissue Donor Expenses

Allows a deduction for unreimbursed expenses that are paid while a Virginia resident 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.

111 Charitable Mileage

Enter the difference between 18 cents per mile and the charitable mileage deduction per mile allowed on federal Schedule A to the extent that the charitable mileage was driven while a resident of Virginia. 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 attributable while a Virginia resident. 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.	Deduct Line d from Line a. This is your net deduction amount. If this amount is negative, you must enter the amount on Schedule 760PY ADJ, Line 8a and use brackets to indicate a loss

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, while a Virginia resident. In the year of disposition the adjustment will be a deduction 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 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. 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 for payments made while a Virginia resident 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 taxable year and federal adjusted gross income not in excess of \$30,000 for the taxable 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.

Line 9 Filing status 4 filers, enter the total for Column A and Column B in the applicable column of Form 760PY, Line 15. All other filers, enter the total from Column A on Line 15, Column A of Form 760PY.

COMPUTATION FOR 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 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. Claim the credit that benefits you the most.

However, you cannot claim both credits. Please complete the entire section.

The Tax Credit For Low-Income Individuals or Virginia Earned Income Credit **may NOT be claimed** if you, your spouse, or any dependent claims any of the following:

- Virginia National Guard subtraction (Subtraction Code 28);
- Basic military subtraction (Subtraction Code 38);
- State and federal employees subtraction for earnings of \$15,000 or less (Subtraction Code 39);
- Exemption for blind taxpayers or taxpayers age 65 and over;
- the Age Deduction; or
- You are claimed as a dependent on another taxpayer's return.

To compute total annual family income you must compute the "Guideline Income" for each family member and add those amounts together.

Guideline Income is defined as federal adjusted gross income modified by the Virginia additions and qualifying Virginia subtractions that apply to full-year residents.

After a worksheet below has been filled in for each person on your tax return, complete Schedule 760PY ADJ, Lines 10 - 17.

If you and your spouse file separate returns, only one spouse may claim the Credit for Low-Income Individuals. If qualified, both may claim their proportionate share of the Virginia

Guideline Income Worksheet

(photocopy as needed) The income, additions and subtractions entered on the worksheet **must** be shown for the entire taxable year.

	······································
1.	FAGI from the federal return\$
2.	Interest earned on obligations of
	other states exempt from federal tax \$
3.	Other additions to FAGI\$
4.	Subtotal. Add Lines 1, 2 and 3\$
5.	State income tax refund or
	overpayment credit reported on your
	federal return\$
6.	Income (interest, dividends or gains)
	on U.S. obligations or securities
	exempt from state income tax, but
	not from federal tax\$
7.	Social Security or equivalent Tier 1
	Railroad Retirement Act benefits
	reported as taxable income on your
	federal return\$
8.	Disability income reported as wages
	(or payments in lieu of wages) on
	your federal return\$
9.	Unemployment benefits included in
	FAGI\$
10.	Other subtractions from FAGI reported
	on Schedule 760PY ADJ and not
	included above\$
11.	Add Lines 5 through 10\$
12.	Guideline Income. Deduct Line 11
	from Line 4. Enter here and on
	Schedule 760PY ADJ for the
	appropriate person\$

Family VAGI

If more room is needed, attach a schedule with the name, SSN and Guideline Income for each additional dependent.

Your Information

Enter your name, Social Security Number and Guideline Income. Filing Statuses 2, 3 and 4 must also complete Spouse's information.

Your Spouse's Information

Enter your spouse's name, Social Security Number and Guideline Income.

All married taxpayers, regardless of filing jointly or separately, must complete this line.

Dependent(s) Information

Enter the name and Social Security Number for each dependent claimed as an exemption on your return and, if any of your dependents had income, enter the Guideline Income for each dependent.

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

Line 10 - Enter Total Family Guideline Income

Total the Guideline Income Worksheet for each family member (each exemption reported and from any additional schedule attached).

Line 11 - Enter Total Number of Exemptions Listed Above and on Any Attached Schedule.

Enter the total number of exemptions listed above and on any attached schedule.

Determine Eligibility for Credit for Low-Income Individuals

Using the number on Line 11 as Eligible Exemptions, compare the dollar amount on Line 10 to the Poverty Guideline Table below. If the Line 10 amount is greater than the Guideline amount, you do not qualify for the Credit for Low-Income Individuals. Continue to Line 14. If the Line 10 amount is less than or equal to the Guideline amount for the number of exemptions on Line 10, complete Line 14 through Line 17, Schedule 760PY ADJ.

F	Poverty Guideline Table								
Eligible	Eligible Poverty Eligible Poverty								
Exemptions	Guidelines	Exemptions	Guidelines						
1	\$ 11,670	5	\$ 27,910						
2	15,730	6	31,970						
3	19,790	7	36,030						
4	23,850	8*	40,090						
*For each additional exemption add \$4,060.									

Line 12 - Exemptions

If you are eligible based on the table above, enter the number of personal and dependent exemptions **from Form 760PY**. Do not include exemptions for age 65 or older and blind.

Line 13 - Multiply

Multiply the number of exemptions reported on Line 12 by \$300. If you do not qualify for the Tax Credit for Low-Income Individuals but claimed and Earned Income Tax Credit on your federal return, enter \$0 on Line 13 and proceed to Line 14.

Line 14 - Earned Income Credit Claimed on Your Federal Return

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 Tax Credit, the taxpayer must first determine the 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 Tax Credit. The spouses may then claim their proportional share of the credit on their separate returns.

Line 15 - Multiply

Multiply Line 14 by 20% (.20).

Line 16

Enter the greater of Line 13 or 15.

Line 17 - Credit

Compare the amount of tax on Form 760PY, Line 19 to the amount on Schedule 760PY ADJ, Line 16. Enter the lower amount on Line 17. This is your Tax Credit. Also, enter this amount on Form 760PY, Line 23.

These credits are nonrefundable credits. A nonrefundable credit cannot exceed your tax liability. If you claim any credits on Form

760PY, Line 24 or Line 25, in addition to the Tax Credit For Low-Income Individuals or the Virginia Earned Income Tax Credit, the sum of all nonrefundable credit claimed cannot exceed your tax liability on Form 760PY, Line 19.

Many low-income individuals who work and have earned income under \$52,427 may also qualify for up to \$6,143 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.

ADDITION TO TAX, PENALTY AND INTEREST

Addition to Tax for Underpayment of Tax

Even if your return results in a refund, you may owe an "addition to tax" for underpaying your withholding or estimated tax. Virginia law requires that you pay your income tax in timely installments throughout the year by having income tax withheld or making payments of estimated tax. If you do not pay at least 90% of your tax in this manner, you may be charged an addition to tax.

There are 4 (quarterly) installment periods for determining whether you underpaid your tax for the year. If your taxable year is from January 1 through December 31, your quarterly payments are due May 1, June 15, September 15 and January 15 (of the following year). Underpayments are determined as of each installment due date, so an overpayment in one quarter cannot cancel out an underpayment for a previous quarter. The addition to tax does not apply if each payment is made on time and:

- the total tax paid through withholding and timely estimated tax payments is at least 90% (66 2/3% for farmers, fishermen or merchant seamen) of the current year's tax liability (after nonrefundable credits) or 100% of last year's tax liability (after nonrefundable credits);
- the sum of the quarterly underpayments for the year is \$150 or less; or
- you meet one of the exceptions computed on Form 760C or Form 760F. Attach Form 760C or 760F showing the computation.

Line 18 - Addition to Tax

Enter the amount of the addition to tax computed on Form 760C (for individuals, estates and trusts) or Form 760F (for farmers, fishermen or merchant seamen). If you underpaid your estimated income tax or had insufficient income tax withheld for the taxable year, you may owe the "addition to tax" computed on 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 section in 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 of filing. 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, up to a maximum of 30%. The late payment penalty is imposed in addition to the extension penalty.

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, you are liable for interest on the tax due amount on Form 760PY, Line 27, from the due date to the date filed or postmarked. To obtain the daily interest factor, please call (804)367-8031 or contact your locality.

Enter the amount on Schedule 760PY ADJ, Line 20.

Line 21 - Total Adjustments

Enter the total of Lines 18 through 20.

VIRGINIA SCHEDULE VAC

Section I - Virginia College Savings PlanSM (Virginia529SM) Contributions

You may contribute all or part of your income tax refund to one or more existing Virginia529 accounts by completing Schedule VAC. Any contribution(s) made will be deemed a contribution to your account(s) for the 2015 taxable year. Virginia529 is a 529 college savings plan that offers flexible, affordable, tax-advantaged savings for qualified higher education expenses through its four programs: Virginia529 prePAID, Virginia529 inVEST, CollegeAmerica, and CollegeWealth. For information on establishing accounts, visit Virginia529.com. You are not required to be the owner of record for an account in order to direct a contribution of all or part of your income tax refund.

When you specify a Virginia529 contribution amount on Schedule VAC, you authorize the Department to transfer payment and related information to Virginia529 to facilitate crediting contributions to the specified account(s) pursuant to their operating procedures. The information that will be exchanged is identified below:

- The contribution amounts and the program information contained on Schedule VAC.
- The taxpayer's name, Social Security number or tax identification number, address, and telephone number. Note: Information for both spouses will be provided if a joint return is filed.

For purposes of determining interest on an overpayment or refund, no interest will accrue after the Department transfers the payment to Virginia529. If Virginia529 is unable to match a contribution to an existing Virginia529 account, they shall contact the taxpayer and attempt to resolve the contribution and, if all efforts fail, Virginia529 will return the refund contribution to the taxpayer at the address on the return.

Section I, Part A

Enter the overpayment amount computed on your return less the amount credited to estimated tax for next year.

Section I, Part B

For each contribution, provide the Program Type Code (see codes below), beneficiary's last name, and account number. In addition, provide the routing number if you are making a contribution to a CollegeAmerica account. Contact your financial advisor to obtain the proper account number and routing number for a CollegeAmerica account. For contributions to Virginia529 prePAID, Virginia529 inVEST, and CollegeWealth accounts, use your Virginia529 account number for each.

Program Type Codes:

Late filing penalty: If you file your return more than 6 months after

1 = Virginia529 inVEST	3 = CollegeWealth
------------------------	-------------------

2 = Virginia529 prePAID 4 = CollegeAmerica

If contributing to more than 5 accounts, use the supplemental schedule, Schedule VACS, to provide the information for additional accounts.

Section II - Other Voluntary Contributions

Complete this section to contribute to one or more other voluntary contribution organizations listed in the income tax instructions.

For information on these organizations, see Page 25.

Part A, Line 1

Enter the overpayment amount computed on your return less the amount credited to estimated tax for next year and the amount of Virginia529 contributions from Part I.

Part B - Voluntary Contributions from your refund

Lines 2 - 4 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. If you want to donate to more than 3 organizations, enter code "00" and the total amount donated on LIne 2. Attach a schedule showing the organization code, name and amount donated to each.

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

Lines 5 - 7 Complete Lines 5 - 7 if you wish to contribute to one or more Library Foundations. If you want to donate to more than 3 foundations, enter code "999999" and the total amount donated to foundations on Line 5, 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 23.

Part C Voluntary Contributions to be made from your refund **OR** tax payment

Lines 8 - 10 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. If you are donating to more than 3 organizations, enter the code code "00" in the first box on Line 8 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
- 72 Family & Children's Trust Fund (FACT)
- 73 Virginia's State Forests Fund
- 74 Virginia's Uninsured Medical Catastrophe Fund
- **81** Home Energy Assistance Fund
- **92** Virginia Military Family Relief Fund (MFRF)

Lines 11 - 13 You may contribute to Public School 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 code "9999999" and the total amount donated to foundations on Line 11, and attach a schedule showing the foundation number, name and amount donated to each.

Part D, Line 14 Total Voluntary Contributions

Enter the total of Lines 2 - 13. Enter this amount on Line 33 of Form 760PY

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.

LIBRARY FOUNDATIONS

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.

- Code Foundation Name
- 200101 Alexandria Library Foundation, Inc.
- 200501 John Randolph Foundation Library Endowment Fund (Appomattox Regional Library System)
- 200701 Friends of the Arlington County Library
- 201101 Bedford Public Library System Foundation, Inc.
- 201901 Bristol Public Library Foundation
- 202101 Buchanan County Public Library
- 202301 Campbell County Public Library Foundation
- 203101 Charles P. Jones Memorial Library Foundation Inc.
- 203301 Friends of the Charlotte County Library
- 204301 Craig County Public Library
- 204501 Culpeper Library Foundation
- 204701 Cumberland County Public Library, Inc.
- 205101 Eastern Shore Public Library Foundation
- 205501 Fairfax County Public Library Foundation, Inc.
- 205701 Friends of Fauquier Library
- 206101 Franklin County Library
- 206301 Galax-Carroll Regional Library Foundation, Inc.
- 206901 Hampton Public Library Foundation
- 207101 Handley Regional Library Endowment
- 207301 Friends of Henrico County Public Library
- 207501 Friends of the Heritage Public Library
- 207701 Highland County Library, Inc.
- 208501 Friends of Jefferson-Madison Regional Library

Endowment Fund

- 208701 Lancaster Community Library
- 208901 Friends of the Smoot Library (FOSL)
- 209101 The Library of Virginia Foundation
- 209501 Loudoun Library Foundation, Inc.
- 209502 Friends of Gum Springs Library
- 209701 Friends of the Lynchburg Public Library
- 209901 Madison County Library Foundation, Inc.
- 210101 Mary Riley Styles Public Library Foundation Trust (Falls Church City Library)
- 210301 Rockingham Library Association
- 210901 Middlesex County Public Library
- 211101 Montgomery-Floyd Regional Library Foundation, Inc.
- 211102 Floyd Endowment
- 211301 Friends of the Newport News Public Library
- 211302 Newport News Public Library System Foundation
- 211501 Norfolk Public Library Foundation
- 211901 Friends of the Library Blackstone VA
- 212101 Orange County Library Foundation
- 212501 Friends of the Pearisburg Public Library
- 212701 The Petersburg Library Foundation, Inc.
- 212901 Pittsylvania County Public Library Foundation (PPL)
- 213301 Portsmouth Public Library Foundation, Inc.
- 213701 Prince William Public Library System Foundation
- 213901 Pulaski County Library System Fund
- 214501 Richmond Public Library Foundation (City)
- 214901 Roanoke Public Library Foundation (City)
- 215101 Friends of the Roanoke County Public Library
- 215301 Rockbridge Regional Library Foundation
- 215501 Friends of the Russell County Library
- 215701 Friends of Salem Library
- 215902 Samuels Public Library
- 216101 Shenandoah County Library Foundation
- 216501 Friends of Kenbridge Public Library
- 216502 Friends of Victoria Public Library Inc.
- 216503 Southside Regional Library Foundation Inc.
- 216701 Staunton Library Foundation, Inc.
- 217302 Virginia Beach Public Library Foundation
- 217303 Friends of the Virginia Beach Public Library
- 217501 Washington County Public Library Foundation
- 217702 Friends of the Library Foundation Committee (Waynesboro)
- 217901 Williamsburg Regional Library Foundation
- 218101 Wythe-Grayson Regional Library Foundation
- 218301 York County Library Foundation

SCHOOL FOUNDATIONS

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.

- Code **Foundation Name** 009001 Amherst County Public Schools Education Foundation, Inc. 015001 Augusta County Public School Endowment Fund 019001 The Bedford Area Educational Foundation 023001 **Botetourt County Public Schools Education Foundation**, Inc. 520001 **Bristol Virginia Public Schools Education Foundation** 530001 Blues Education Foundation, Inc. (Buena Vista) 027001 **Buchanan County Public School Education Foundation** 029001 **Buckingham County Educational Foundation Inc.** 033001 **Caroline County Public Schools Education Foundation** 550002 **Chesapeake Public Schools Educational Foundation** 550001 W. Randolph Nichols Scholarship Foundation (Chesapeake) 036001 **Charles City Educational Foundation** 041001 **Chesterfield Public Education Foundation** 043001 **Clarke County Education Foundation Inc.** 590001 Danville Public Schools Education Foundation, Inc. 059002 **Fairfax County Schools Education Foundation** Falls Church Education Foundation 610001 Fluvanna Education Foundation 065001 620001 Franklin City Educational Foundation, Inc. 069001 **Frederick County Educational Foundation** 073001 **Gloucester County Public Schools Educational** Foundation, Inc. 075001 **Goochland Educational Foundation** 081001 **Greensville County Education Foundation** 083001 Halifax County Public Schools Education Foundation 650001 Hampton Educational Foundation 085001 Hanover Education Foundation 660001 The Harrisonburg Education Foundation 087001 Henrico Education Foundation, Inc. 670001 Hopewell Public Schools Education Foundation 093001 Education Foundation for Isle of Wight Public Schools, Inc. 101001 King William Public Schools Education Foundation, Inc. 103001 Lancaster County Virginia Education Foundation 678002 Community Foundation for Rockbridge, Bath and Alleghany-Lexington 107001 The Loudoun Education Foundation, Inc. 680001 The Lynchburg City Schools Education Foundation 113001 Madison County Education Foundation, Inc. 683001 Manassas City Public Schools Education Foundation 685001 **Manassas Park Education Foundation** 119001 Friends of Middlesex County Public Schools 121001 **Montgomery County Educational Foundation** 127001 **New Kent Educational Foundation**
- 700001 Newport News Educational Foundation
- 710002 Norfolk Education Foundation
- 137001 Orange County Education Foundation
- 139001 Page County Education Foundation

- 730001 Petersburg Public Education Foundation
- 143001 Pittsylvania Vocational Education Foundation, Inc.
- 735001 Poguoson Education Foundation
- 740001 Portsmouth Schools Foundation
- 147001 Prince Edward Public School Endowment, Inc.
- 149001 Prince George Alliance for Education Foundation, Inc.
- **Prince William County Public Schools Education** 153001 Foundation
- 750002 Radford City Schools Partners for Excellence Foundation, Inc.
- **Richmond Public Schools Education Foundation, Inc.** 760001 (City of Richmond)
- Roanoke City Public Schools Education Foundation, Inc. 770001
- Roanoke County Public Schools Education Foundation. 161001 Inc.
- 165001 **Rockingham Educational Foundation, Inc.**
- 167001 Russell County Foundation for Scholarships
- 169001 Southwest Virginia Public Education Foundation, Inc.
- 169002 Scott County Foundation for Excellence in Education
- 171002 Moore Educational Trust (Shenandoah County)
- 171001 Shenandoah Education Foundation, Inc.
- 173001 Smyth County Education Foundation
- 177001 Spotsylvania Education Foundation
- 790001 Community Foundation of the Central Blue Ridge (Staunton)
- 800001 Suffolk Education Foundation Inc.
- 183001 Sussex Educational Foundation Inc.
- 810001 Virginia Beach City Public Schools Education Foundation
- 187001 Warren County Educational Endowment, Inc.
- 820001 Waynesboro City Public Schools
- 193002 Westmoreland County Public Schools Education Foundation
- 840001 Winchester Education Foundation
- 195001 Wise County Schools Educational Foundation. Inc.
- 197001 Wythe County Public Schools Foundation for Excellence, Inc.
- 199001 York Foundation for Public Education

ORGANIZATION INFORMATION

Code Organization

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 Democratic Party

62 Republican Party

Each spouse may contribute up to \$25 to the 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.

United States Olympic & Paralympic Foundation 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

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 Rehabilitation 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 23219-1924 (804) 786-2407

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

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, 4W Richmond, VA 23219 (804) 786-0044

72 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

a life-threatening medical catastrophe.

Uninsured Medical Catastrophe Fund 600 E. Broad St., 12th Floor Richmond, VA 23219 (804) 225-4245

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

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. 1741 Terrapin Creek Road Lynch Station, VA 24571 (276) 608-2006 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 East Main Street, 9th Floor Richmond, VA 23219 (804) 692-1728

82 Virginia War Memorial Educational Foundation & 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

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

74 Virginia's Uninsured Medical Catastrophe Fund

Assists with medical expenses of Virginia residents who face

106 East Main Street P. O. Box 77 Bedford, VA 24523 (800) 351-DDAY * (540) 586-DDAY Email: dday@dday.org or Visit us at: 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, training for animal welfare professionals and advocates, 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) 335-6050 Email: 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, nonprofit 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, please visit www.schev.edu and click on "Financial Aid."

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

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.

Email: info@spayva.org www.spayva.org

88 Virginia Cancer Centers

Virginia is fortunate to have two National Cancer Institutedesignated 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/

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 Iragi 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

93 Celebrating Special Children

To assist individuals with disabilities in realizing their fullest potential, Celebrating Special Children, Inc. provides online 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

QUALIFYING AGE DEDUCTION

To compute your income based age deduction, use the Age 65 and Older Income based Age Deduction Worksheet on Page 30.

Are you eligible to claim an age deduction?

For 2014, taxpayers born on or before January 1, 1950, may qualify to claim an age deduction based on birth date, filing status and income. A taxpayer who qualifies to claim an age deduction may **NOT** also claim a disability income subtraction, credit for lowincome individuals, or Virginia earned income credit.

For married taxpayers, each eligible spouse may take either an age deduction or a disability income subtraction. Neither spouse may claim an age deduction if one spouse claimed a credit for low-Income Individuals or Virginia earned income credit, even if filing separate returns. Claim the deduction or subtraction that gives you the greatest tax benefit.

If you or your spouse are not claiming a disability subtraction and you, or your spouse, are not claiming a Credit for Low-Income Individuals and your birth date is on or before January 1, 1950, please read the instructions below to determine if you qualify for an age deduction and the amount of the age deduction you may claim for 2014.

Taxpayers Age 65 and Older

If you, or your spouse if you are married, were **born on or before January 1, 1950,** you may qualify to claim an age deduction of up to \$12,000 each for 2014.

The age deduction you may claim will depend upon your birth date, filing status and income.

If your birth date is:

• On or before January 1, 1939

Your age deduction is not income based. 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 a spouse born after January 1, 1939, the age deduction for that spouse is based on the criteria below.

Multiply the age deduction by the ratio amount from the Ratio Schedule on Page 31 when computing the deduction amount. Enter the adjusted amount on Form 760PY, Line 4.

• On or between January 2, 1939, and January 1, 1950 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, minus Social Security and Tier 1 Railroad Benefits.

- For Filing Status 1, single taxpayer, 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 Income based Deduction Worksheet on Page 30.

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 on the combined income of both spouses.

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 and then allocate half the joint age deduction to each spouse.

CREDIT FOR TAX PAID TO ANOTHER STATE (Schedule OSC Instructions)

Compute all credits for taxes paid to other states on Schedule OSC and enter the total credit claimed on Line 24 of Form 760PY.

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 the income is taxed by Virginia as well as the other state.

If you are a resident of Virginia and the income is from Arizona, District of Columbia, California or Oregon, the credit will usually be allowed on the nonresident income tax return of the other state and should not be claimed on the Virginia resident return.

See *Va. Code* § 58.1-332 for more information on credits for taxes paid to other states.

Special Computation Involving States Bordering Virginia

You qualify for a special computation of the out-of-state tax credit for income tax paid to a state which borders Virginia if:

- 1. You are required to file an individual income tax return with Virginia and only one other state.
- 2. The other state for which you are claiming a credit is one of the following states which borders Virginia: Kentucky, Maryland, North Carolina or West Virginia.
- 3. Your only income from the border state was earned income on wages and salaries (generally wages and salaries from which you received a Form W-2 or Form 1099, etc.) or business income

reported on federal Schedule C.

4. Your Virginia taxable income is equal to or more than the taxable income on the tax return filed with the other state.

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. Unified (Composite Nonresident Return)
- 5. 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

To be qualified, the income on this line must be included as taxable income on both the Virginia return and the other state's return. Enter the total taxable income from all of the following 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, which is subject to tax by Virginia as well as another state;
- Gain from the sale of a principal residence outside Virginia which was included in federal adjusted gross income;
- Gain from the sale of any capital asset not used in a trade or business; and
- Corporation income tax 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 in order to determine the amount of income to enter on this line.

If you were taxed as a nonresident of another state while a Virginia resident, enter the amount of qualifying taxable income that is derived from sources in the other state on Line 3. The only exception to this rule involves income on which you were taxed as a nonresident of Arizona, California, District of Columbia or Oregon.

If you are a Virginia resident who is a shareholder in an S

Corporation that paid income tax to a state which imposes an income tax on the S Corporation and the fiscal year of the S Corporation ended while you were a Virginia resident, enter your share of the income subject to tax, as shown on the corporation income tax return filed with the other state.

Attach a copy of the return(s) from the other state(s).

Line 4 - Virginia Taxable Income Tax

Enter the Virginia taxable income from Line 17 of Form 760PY.

Line 5 - Qualifying Tax Owed to the Other State

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 from Form 760PY, Line 18. If you filed a joint return in the other state and you are using Filing Status 4 on your Virginia return, use the total from Columns A and B on Line 19.

Line 8 - Income Percentage

Divide Line 3 by Line 4. Compute the percentage to one decimal place. (For example, .3163 becomes 31.6%). If the result is greater than 100%, enter 100%. If the income from the other state is from Kentucky, Maryland, North Carolina or West Virginia, see "Special Computation Involving States Bordering Virginia" to determine the amount to enter on Line 8.

Line 9 - Virginia Ratio

Multiply Line 7 by Line 8.

Line 10 - Total

Enter the lesser of Line 5 or Line 9. Also enter on Form 760PY, Line 24.

Note: The sum of Schedule 760PY ADJ, Line 17 and Schedule OSC, Line 21 cannot exceed your tax liability. Lower the amount of this line if necessary to ensure sum does not exceed your tax liability.

Attach a complete copy of the state tax return filed in the state for which you claim the credit. Copies of Forms W-2, W-2G, and 1099-R are not sufficient to verify payment of the tax to the other state.

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 21 and on Line 24 of Form 760PY.

Note: The sum of all nonrefundable credits claimed cannot exceed your tax liability as shown on Line 19 of Form 760PY. Nonrefundable credits include the Tax Credit for Low-Income Individuals and Credit for Tax Paid to Another State.

AGE 65 AND OLDER INCOME BASED DEDUCTION WORKSHEET

FOR 2014: Only taxpayers born on or between January 2, 1939, and January 1, 1950, may claim an income based age deduction for 2014. Married taxpayers, regardless of whether filing jointly or separately or whether one or both spouses are claiming an income based age deduction, always enter the combined total of your and your spouse's income.

1.	 Enter the number of taxpayers born <i>on or between January 2, 1939, and January 1, 1950,</i> who are claiming an income based age deduction for Age 65 and Older. A. Filing Status 1, Single: Enter 1. B. All Married Taxpayers: • If one spouse is eligible to claim an income based age deduction: Enter 1 • If both spouses are eligible to claim an income based age deduction, and both spouses are filing Virginia returns, regardless of whether filing jointly or separately: Enter 2. 				
2.	Enter your Federal Adjusted Gross Income (FAGI).A. Filing Status 1, Single: Enter your FAGI from your federal retB. All Married Taxpayers: Enter the combined FAGI for you an return(s).		ouse from your fe	deral	
3.	Enter your fixed date conformity (FDC) addition, if applicable.A. Filing Status 1, Single: Enter your FDC addition.B. All Married Taxpayers: Enter the combined FDC addition for particular statements.	you and yo	our spouse.		
4.	Add Line 2 and Line 3 and enter the total.				
5.	Enter your fixed date conformity (FDC) subtractions, if applicable.A. Filing Status 1, Single: Enter your FDC subtraction.B. All Married Taxpayers: Enter the combined FDC subtraction f	or you and	your spouse.		
6.	Deduct Line 5 from Line 4 and enter the difference.				
7.					
8.	. Deduct Line 7 from Line 6 and enter the difference. This is your AFAGI.				
9.	 D. Enter the income limit for your age deduction. A. Filing Status 1, Single: Enter \$50,000. B. All Married Taxpayers: Enter \$75,000. 				
10.	10. If Line 8 is less than Line 9, your AFAGI is below the threshold.				Spouse
	A. Filing Status 1, Single: Enter \$12,000 here and on Line 15 in the appropriate column.				
	B. All Married Taxpayers: Enter \$12,000 for each spouse claiming an income based age deduction here and on Line 15 in the appropriate column.				You
11.	If Line 8 is greater than Line 9, deduct Line 9 from Line 8 and	enter the o	lifference.		
12.	Multiply Line 1 by \$12,000 and enter the result.				
13.	If Line 11 is greater than Line 12: YOU DO NOT QUALIFY FOR If married and you are computing an income based age deduction for qualifies for an age deduction.				
14.	14. If Line 12 is greater than Line 11, deduct Line 11 from Line 12 and enter the difference.				
15.	Single or married taxpayers with only one spouse claiming an income based age deduction: Enter the amount from Line 14 in the appropriate row in Column A. Married taxpayers and both spouses claiming an income based age deduction: Divide Line 14 by 2 and enter on "You" and "Spouse" rows in Column A.	Spouse	A	В	C
	Enter the ratio amount from the Ratio Schedule on Page 31 for the date you moved into or out of Virginia in the applicable row in Column B. Multiply Column A by Column B and enter the result in both Column C and on Form 760PY, Line 4.	You			

RATIO SCHEDULE

RATIO SCHEDULE FOR PRORATING PERSONAL EXEMPTIONS For taxpayers who were not residents for the full taxable year.

Column 2 is the decimal fraction by which the full personal exemptions must be multiplied in order to obtain the amount of the personal exemptions allowable by law. Column 2, in combination with Column 1, is for use with respect to a person who

becomes a resident of Virginia, whether domiciliary or actual, for purposes of income taxation, by moving to Virginia from out of Virginia during the taxable year (read down).

Column 2, in combination with Column 3, is for use

with respect to a person who moved to a place outside of Virginia during the taxable year with the bona fide intention of continuing reside permanently outside of Virginia (read up).

Col. 1	Col. 2 Multiply	Col. 3 Date moved	Col. 1	Col. 2 Multiply	Col. 3 Date moved	Col. 1	Col. 2 Multiply	Col. 3 Date moved	Col. 1	Col. 2 Multiply	Col. 3 Date moved	Col. 1	Col. 2 Multiply	Col. 3 Date moved
Date moved	full	to place	Date moved	full	to place	Date moved	full	to place	Date moved	full	to place	Date moved	full	to place
to Virginia	exemptions by	outside Virginia, etc.	to Virginia	exemptions by	outside Virginia, etc.	to Virginia	exemptions by	outside Virginia, etc.	to Virginia	exemptions by	outside Virginia, etc.	to Virginia	exemptions by	outside Virginia, etc.
Jan. 1 Jan. 2	1.000 .997	Dec. 31 Dec. 30	Mar. 15 Mar. 16	.800 .797	Oct. 19 Oct. 18	May 27 May 28 May 29 May 30	.600 .597	Aug. 7 Aug. 6	Aug. 8	.400	May 26	Oct. 20 Oct. 21	.200 .197	Mar. 14 Mar. 13
Jan. 3 Jan. 4	.995	Dec. 29 Dec. 28	Mar. 17	795	Oct. 17	May 29 May 30	.595	Aug. 5 Aug. 4	Aug. 9 Aug. 10	.397 .395	May 25 May 24 May 23 May 22	Oct. 22	.195	Mar. 12
Jan. 5	.989	Dec. 27	Mar. 18 Mar. 19	.792	Oct. 16 Oct. 15	May 30 May 31	.589	Aug. 4	Aug. 11	.395 .392 .389	May 23 May 22	Oct. 23 Oct. 24	.192 .189	Mar. 11 Mar. 10
Jan. 6 Jan. 7	.986 .984	Dec. 26 Dec. 25	Mar. 20 Mar. 21	.786 .784	Oct. 14 Oct. 13	June 1	.586	Aug. 2	Aug. 12 Aug. 13	.386	May 21	Oct. 24 Oct. 25 Oct. 26	.186	Mar. 9 Mar. 8
Jan. 8 Jan. 9	.981 .978	Dec. 24 Dec. 23	Mar. 22	.781	Oct. 12	June 2	.584	Aug. 1	Aug. 14 Aug. 15	.384 .381	May 20 May 19	Oct. 27	.181	Mar. 7
Jan. 10	.975	Dec. 22	Mar. 23 Mar. 24	.778 .775	Oct. 11 Oct. 10	June 3 June 4	.581 .578	July 31 July 30	Aug. 16 Aug. 17	.378 .375	May 18 May 17	Oct. 28 Oct. 29	.178 .175	Mar. 6 Mar. 5
Jan. 11 Jan. 12	.973 .970	Dec. 21 Dec. 20	Mar. 25 Mar. 26	.773 .770	Oct. 9 Oct. 8	June 5	.575	July 29	Aug. 18	.373	May 16	Oct. 30 Oct. 31	.173 .170	Mar. 4 Mar. 3
Jan. 13 Jan. 14	.967 .964	Dec. 19 Dec. 18	Mar. 27	.767	Oct. 7	June 6 June 7	.573 .570	July 28 July 27	Aug. 19 Aug. 20	.370 .367	May 15 May 14	Nov. 1	.167	Mar. 2
Jan. 15	.962	Dec. 17	Mar. 28 Mar. 29	.764 .762	Oct. 6 Oct. 5	June 8 June 9	.567 .564	July 26 July 25	Aug. 20 Aug. 21 Aug. 22	.364 .362	May 13 May 12	Nov. 2	.164	Mar. 1
Jan. 16 Jan. 17	.959 .956	Dec. 16 Dec. 15	Mar. 30 Mar. 31	.759 .756	Oct. 4 Oct. 3	June 10 June 11	.562 .559	July 24 July 23	Aug. 23	.359	May 11	Nov. 3 Nov. 4	.162 .159	Feb. 28 Feb. 27
Jan. 18 Jan. 19	.953 .951	Dec. 14 Dec. 13	Apr. 1	.753 .751	Oct. 2 Oct. 1	June 12 June 13	.556 .553	July 22 July 21	Aug. 24	.356 .353	May 10 May 9	Nov. 5 Nov. 6	.156 .153	Feb. 26 Feb. 25
Jan. 20 Jan. 21	.948 .945	Dec. 12 Dec. 11	Apr. 2 Apr. 3	.748	Sept. 30	June 14	.551	July 20	Aug. 24 Aug. 25 Aug. 26 Aug. 27 Aug. 28	.351 .348	May 8 May 7	Nov. 7	.151	Feb. 24
Jan. 22 Jan. 23	.942 .940 .937	Dec. 10 Dec. 9	Apr. 4 Apr. 5	.745	Sept. 29 Sept. 28	June 15 June 16	.548 .545	Julý 19 July 18		.345	May 6	Nov. 8 Nov. 9	.148 .145	Feb. 23 Feb. 22
Jan. 24 Jan. 25	.937 .934	Dec. 8 Dec. 7	Apr. 6	.740	Sept. 27	June 17 June 18	.542 .540	July 17 July 16	Aug. 29 Aug. 30	.342 .340	May 5 May 4	Nov. 10 Nov. 11	.142 .140	Feb. 21 Feb. 20
Jan. 26	.932	Dec. 6	Apr. 7 Apr. 8	.737 .734	Sept. 26 Sept. 25	June 19	.537	July 15	Aug. 31	.337	May 3	Nov. 12	.137	Feb. 19
Jan. 27 Jan. 28	.929 .926	Dec. 5 Dec. 4	Apr. 9 Apr. 10	.734 .732 .729	Sept. 24 Sept. 23	June 20 June 21	.534 .532	July 14 July 13	Sept. 1 Sept. 2	.334 .332	May 2 May 1	Nov. 13 Nov. 14	.134 .132	Feb. 18 Feb. 17
Jan. 29 Jan. 30	.923 .921	Dec. 3 Dec. 2	Apr. 11	.726	Sept. 22	June 22 June 23	.529 .526	July 12 July 11	Sept. 3 Sept. 4	.329 .326	Apr. 30 Apr. 29	Nov. 15 Nov. 16	.129 .126	Feb. 16 Feb. 15
Jan. 31	.918	Dec. 1	Apr. 12 Apr. 13 Apr. 14	.723 .721 .718	Sept. 21 Sept. 20 Sept. 19	June 24 June 25	.523 .521	Julý 10 July 9	Sept. 5 Sept. 6	.323	Apr. 28 Apr. 27	Nov. 17 Nov. 18	.123 .121	Feb. 14 Feb. 13
Feb. 1 Feb. 2	.915 .912	Nov. 30 Nov. 29	Apr. 14 Apr. 15	.715	Sept. 18	June 26 June 27	.518	July 8 July 7	Sept. 7	.318	Apr. 26	Nov. 19 Nov. 20	.118	Feb. 12 Feb. 11
Feb. 3 Feb. 4	.910 .907	Nov. 28 Nov. 27	Apr. 16 Apr. 17	.712 .710	Sept. 17 Sept. 16	June 28 June 29	.512 .510	July 6 July 5	Sept. 8 Sept. 9	.315 .312	Apr. 25 Apr. 24	Nov. 21	.112	Feb. 10
Feb. 5	.904	Nov. 26	Apr. 18 Apr. 19	.707 .704	Sept. 15 Sept. 14	June 30	.507	July 4	Sept. 10 Sept. 11	.310 .307	Apr. 25 Apr. 24 Apr. 23 Apr. 22 Apr. 21	Nov. 22 Nov. 23	.110 .107	Feb. 9 Feb. 8 Feb. 7
Feb. 6 Feb. 7	.901 .899	Nov. 25 Nov. 24	Apr. 20	.701	Sept. 13	July 1	.504	July 3	Sept. 12	.304		Nov. 24 Nov. 25	.104 .101	Feb. 6
Feb. 8 Feb. 9	.896 .893	Nov. 23 Nov. 22	Apr. 21 Apr. 22 Apr. 23	.699 .696	Sept. 12 Sept. 11	July 2 July 3	.501 .499	Julý 2 July 1	Sept. 13 Sept. 14 Sept. 15	.301 .299	Apr. 20 Apr. 19 Apr. 18	Nov. 26	.099 .096	Feb. 5 Feb. 4
Feb. 10	.890 .888	Nov. 21	Apr. 24	.693 .690	Sept. 10 Sept. 9	July 4	.496	June 30	Sept. 16 Sept. 16 Sept. 17	.296 .293 .290	Apr. 18 Apr. 17 Apr. 16	Nov. 27 Nov. 28 Nov. 29	.093	Feb. 3 Feb. 2
Feb. 11 Feb. 12	.885	Nov. 20 Nov. 19	Apr. 25 Apr. 26	.688 .685	Sept. 8 Sept. 7	July 5 July 6	.493 .490	June 29 June 28	Sept. 17 Sept. 18	288	Apr. 10 Apr. 15	Nov. 30	.088	Feb. 1
Feb. 13 Feb. 14	.882 .879	Nov. 18 Nov. 17	Apr. 27 Apr. 28	.682 .679	Sept. 6 Sept. 5	Julý 7 July 8	.488 .485	June 27 June 26	Sept. 19 Sept. 20	.285 .282 .279 .277	Apr 14	Dec. 1	.085	Jan. 31
Feb. 15 Feb. 16	.877 .874	Nov. 16 Nov. 15	Apr. 29 Apr. 30	.677	Sept. 4 Sept. 3	July 9	.482	June 25	Sept. 21 Sept. 22	.279 .277	Apr. 13 Apr. 12 Apr. 11	Dec. 2 Dec. 3	.082 .079	Jan. 30 Jan. 29 Jan. 28 Jan. 27 Jan. 26
Feb. 17 Feb. 18	.871 .868	Nov. 14 Nov. 13	May 1	.671	Sept. 2	July 10 July 11	.479 .477	June 24 June 23	Sept. 23	.274 .271	Apr. 10	Dec. 4 Dec. 5	.077	Jan. 28 Jan. 27
Feb. 19	.866	Nov. 12	May 2	.668	Sept. 1	July 12 July 13	.474 .471	June 22 June 21	Sept. 23 Sept. 24 Sept. 25	.268	Apr. 9 Apr. 8	Dec. 6	.071	
Feb. 20 Feb. 21	.863 .860	Nov. 11 Nov. 10	May 3 May 4	.666 .663	Aug. 31 Aug. 30	Julý 14 July 15	.468 .466	June 20 June 19	Sept. 26 Sept. 27	.266 .263	Apr. 7 Apr. 6	Dec. 7 Dec. 8 Dec. 9	.068 .066 .063	Jan. 25 Jan. 24
Feb. 20 Feb. 21 Feb. 22 Feb. 23 Feb. 24	.858 .855	Nov. 9 Nov. 8	May 5 May 6	.660 .658	Aug. 29	July 16 July 17	.463 .460	June 18 June 17	Sept. 28 Sept. 29	.260 .258	Apr. 5 Apr. 4	Dec. 10 Dec. 11	.060 .058	Jan. 23 Jan. 22 Jan. 21
Feb. 24 Feb. 25	.852 .849	Nov. 7 Nov. 6	May 7 May 8	.655	Aug. 28 Aug. 27 Aug. 26	July 18 July 19	.458 .455	June 16 June 15	Sept. 29 Sept. 30	.255	Apr. 3	Dec. 11 Dec. 12	.055	
Feb. 26 Feb. 27	.847 .844	Nov. 5 Nov. 4	May 9 May 10	.649 .647	Aug. 25 Aug. 24	July 20	.452	June 14	Oct. 1 Oct. 2	.252 .249	Apr. 2 Apr. 1	Dec. 13 Dec. 14	.052 .049	Jan. 20 Jan. 19 Jan. 18
Feb. 28	.841	Nov. 3	May 11	.644	-	July 21 July 22	.449 .447	June 13 June 12	Oct. 3	.247	Mar. 31	Dec. 15 Dec. 16	.047 .044	Jan. 17 Jan. 16
Mar. 1	.838	Nov. 2	May 12 May 13	.641 .638	Aug. 23 Aug. 22 Aug. 21 Aug. 20	July 23 July 24	.444 .441	June 11 June 10	Oct. 4 Oct. 5	.244 .241	Mar. 30 Mar. 29	Dec. 17	.041	Jan. 15
Mar. 2	.836	Nov. 1	May 14 May 15	.636 .633	Aug. 20 Aug. 19	July 25 July 26	.438 .436	June 9 June 8	Oct. 6 Oct. 7	.238 .236	Mar. 28 Mar. 27	Dec. 18 Dec. 19	.038 .036	Jan. 14 Jan. 13
Mar. 3 Mar. 4 Mar. 5	.833 .830 .827	Oct. 31 Oct. 30 Oct. 29	May 16 May 17	.630 .627	Aug. 18 Aug. 17	July 25 July 26 July 27 July 28	.430 .433 .430	June 7 June 6	Oct. 8 Oct. 9	.233 .230 .227	Mar. 26 Mar. 25	Dec. 20 Dec. 21	.033 .030	Jan. 12 Jan. 11
Mar. 6	.825	Oct. 29 Oct. 28	May 18 May 19	.625	Aug. 17 Aug. 16 Aug. 15	July 29	.427	June 5	Oct. 10 Oct. 11	.225	Mar. 24 Mar. 23	Dec. 22 Dec. 23	.027 .025	Jan. 10 Jan. 9
Mar. 7 Mar. 8	.822 .819	Oct. 27 Oct. 26	May 20	.619	Aug. 14	July 30 July 31	.425 .422	June 4 June 3	Oct. 12	.222	Mar. 22	Dec. 24 Dec. 25	.022 .019	Jan. 8 Jan. 7
Mar. 9 Mar. 10	.816 .814	Oct. 25 Oct. 24	May 21 May 22	.616 .614	Aug. 13 Aug. 12	Aug. 1	.419	June 2	Oct. 13 Oct. 14	.219 .216 .214	Mar. 21 Mar. 20 Mar. 19	Dec. 26	.016	Jan. 6
Mar. 11	.811	Oct. 23	May 23 May 24	.611 .608	Aug. 11 Aug. 10 Aug. 9	Aug. 2 Aug. 3	.416 .414	June 1 May 31	Oct. 15 Oct. 16	.211	Mar. 18	Dec. 27 Dec. 28 Dec. 29	.014 .011	Jan. 5 Jan. 4
Mar. 12 Mar. 13	.808 .805	Oct. 22 Oct. 21	May 25	.605		Aug. 4	.411		Oct. 17 Oct. 18	.208 .205	Mar. 17 Mar. 16	Dec. 30	.008 .005	Jan. 3 Jan. 2
Mar. 14	.803	Oct. 20	May 26	.603	Aug. 8	Aug. 5 Aug. 6	.408 .405	May 30 May 29 May 28	Oct. 18 Oct. 19	.205	Mar. 15	Dec. 31	.003	Jan. 1
						Aug. 7	.403	May 27						

TAX RATE SCHEDULE

	IF YOUR VIRGIN	NIA TAXABLE INCOME IS	S:												
Not over \$3,000, your tax is 2% of your Virginia taxable income.															
over—	but notyour taxof excessover—is—over—														
\$ 3,000	\$ 5,000	\$ 60 + 3 %	\$ 3,000												
\$ 5,000	\$17,000	\$ 120 + 5 %	\$ 5,000												
\$17,000		\$ 720 + 5.75 % Example	\$17,000												
If your taxable inc	come is \$90,000, yo	ur tax is \$720 + 5.75% of	the amount over \$17,000.												
This equals \$720 + (.0	575 x \$73,000) = \$7	720 + \$4,197.50 = \$4,917. \$4,918 .	50 which should be rounded to												

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		our ax s	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 - 75 - 125 -	25 75 125 175	\$	0.00 1.00 2.00 3.00	\$ 1,975 - \$ 2,025 - 2,075 - 2,125 -	2,025 2,075 2,125 2,175	\$ 40.00 41.00 42.00 43.00	3,683 – 3,717 –	3,683 3,717 3,750 3,783	\$ 80.00 81.00 82.00 83.00	\$ 4,983 - \$ 5,017 - 5,040 - 5,080 -	5,017 5,040 5,080 5,120	\$ 120.00 121.00 123.00 125.00	\$ 6,560 - \$ 6,600 - 6,640 - 6,680 -	6,600 6,640 6,680 6,720	\$ 199.00 201.00 203.00 205.00
175 – 225 – 275 – 325 –	225 275 325 375		4.00 5.00 6.00 7.00	2,175 – 2,225 – 2,275 – 2,325 –	2,225 2,275 2,325 2,375	44.00 45.00 46.00 47.00	3,817 – 3,850 –	3,817 3,850 3,883 3,917	84.00 85.00 86.00 87.00	5,120 – 5,160 – 5,200 – 5,240 –	5,160 5,200 5,240 5,280	127.00 129.00 131.00 133.00	6,720 - 6,760 - 6,800 - 6,840 -	6,760 6,800 6,840 6,880	207.00 209.00 211.00 213.00
375 - 425 - 475 - 525 -	425 475 525 575		8.00 9.00 10.00 11.00	2,375 - 2,425 - 2,475 - 2,525 -	2,425 2,475 2,525 2,575	48.00 49.00 50.00 51.00	3,950 – 3,983 –	3,950 3,983 4,017 4,050	88.00 89.00 90.00 91.00	5,280 – 5,320 – 5,360 – 5,400 –	5,320 5,360 5,400 5,440	135.00 137.00 139.00 141.00	6,880 6,920 6,960 7,000	6,920 6,960 7,000 7,040	215.00 217.00 219.00 221.00
575 625 675 725	625 675 725 775	1 1	12.00 13.00 14.00 15.00	2,575 - 2,625 - 2,675 - 2,725 -	2,625 2,675 2,725 2,775	52.00 53.00 54.00 55.00	4,083 – 4,117 –	4,083 4,117 4,150 4,183	92.00 93.00 94.00 95.00	5,440 – 5,480 – 5,520 – 5,560 –	5,480 5,520 5,560 5,600	143.00 145.00 147.00 149.00	7,040 – 7,080 – 7,120 – 7,160 –	7,080 7,120 7,160 7,200	223.00 225.00 227.00 229.00
775 – 825 – 875 – 925 –	825 875 925 975	1 1	16.00 17.00 18.00 19.00	2,775 – 2,825 – 2,875 – 2,925 –	2,825 2,875 2,925 2,975	56.00 57.00 58.00 59.00	4,217 – 4,250 –	4,217 4,250 4,283 4,317	96.00 97.00 98.00 99.00	5,600 - 5,640 - 5,680 - 5,720 -	5,640 5,680 5,720 5,760	151.00 153.00 155.00 157.00	7,200 – 7,240 – 7,280 – 7,320 –	7,240 7,280 7,320 7,360	231.00 233.00 235.00 237.00
975 1,025 1,075 1,125	1,025 1,075 1,125 1,175	2	20.00 21.00 22.00 23.00	2,975 - 3,025 - 3,050 - 3,083 -	3,025 3,050 3,083 3,117	60.00 61.00 62.00 63.00	4,350 – 4,383 –	4,350 4,383 4,417 4,450	100.00 101.00 102.00 103.00	5,760 - 5,800 - 5,840 - 5,880 -	5,800 5,840 5,880 5,920	159.00 161.00 163.00 165.00	7,360 - 7,400 - 7,440 - 7,480 -	7,400 7,440 7,480 7,520	239.00 241.00 243.00 245.00
1,175 – 1,225 – 1,275 – 1,325 –	1,225 1,275 1,325 1,375	2	24.00 25.00 26.00 27.00	3,117 – 3,150 – 3,183 – 3,217 –	3,150 3,183 3,217 3,250	64.00 65.00 66.00 67.00	4,483 - 4,517 -	4,483 4,517 4,550 4,583	104.00 105.00 106.00 107.00	5,920 5,960 6,000 6,040	5,960 6,000 6,040 6,080	167.00 169.00 171.00 173.00	7,520 - 7,560 - 7,600 - 7,640 -	7,560 7,600 7,640 7,680	247.00 249.00 251.00 253.00
1,375 – 1,425 – 1,475 – 1,525 –	1,425 1,475 1,525 1,575	23	28.00 29.00 30.00 31.00	3,250 – 3,283 – 3,317 – 3,350 –	3,283 3,317 3,350 3,383	68.00 69.00 70.00 71.00	4,617 – 4,650 –	4,617 4,650 4,683 4,717	108.00 109.00 110.00 111.00	6,080 – 6,120 – 6,160 – 6,200 –	6,120 6,160 6,200 6,240	175.00 177.00 179.00 181.00	7,680 - 7,720 - 7,760 - 7,800 -	7,720 7,760 7,800 7,840	255.00 257.00 259.00 261.00
1,575 – 1,625 – 1,675 – 1,725 –	1,625 1,675 1,725 1,775	3	32.00 33.00 34.00 35.00	3,383 - 3,417 - 3,450 - 3,483 -	3,417 3,450 3,483 3,517	72.00 73.00 74.00 75.00	4,750 – 4,783 –	4,750 4,783 4,817 4,850	112.00 113.00 114.00 115.00	6,240 – 6,280 – 6,320 – 6,360 –	6,280 6,320 6,360 6,400	183.00 185.00 187.00 189.00	7,840 – 7,880 – 7,920 – 7,960 –	7,880 7,920 7,960 8,000	263.00 265.00 267.00 269.00
1,775 – 1,825 – 1,875 – 1,925 –	1,825 1,875 1,925 1,975	3	36.00 37.00 38.00 39.00	3,517 – 3,550 – 3,583 – 3,617 –	3,550 3,583 3,617 3,650	76.00 77.00 78.00 79.00	4,883 - 4,917 -	4,883 4,917 4,950 4,983	116.00 117.00 118.00 119.00	6,400 – 6,440 – 6,480 – 6,520 –	6,440 6,480 6,520 6,560	191.00 193.00 195.00 197.00	8,000 - 8,040 - 8,080 - 8,120 -	8,040 8,080 8,120 8,160	271.00 273.00 275.00 277.00

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 - 8,240 - 8,280 -	8,200 8,240 8,280 8,320	\$ 279.00 281.00 283.00 285.00	10,760 - 10,800 -	10,760 10,800 10,840 10,880	\$ 407.00 409.00 411.00 413.00	\$ 13,280 - \$ 13,320 - 13,360 - 13,400 -	13,320 13,360 13,400 13,440	\$ 535.00 537.00 539.00 541.00	15,880 -	15,880 15,920 15,960 16,000	\$ 663.00 665.00 667.00 669.00	18,287 – 1	18,252 18,287 18,322 18,357	\$ 791.00 793.00 795.00 797.00
8,320 - 8,360 - 8,400 - 8,440 -	8,360 8,400 8,440 8,480	287.00 289.00 291.00 293.00	10,920 — 10,960 —	10,920 10,960 11,000 11,040	415.00 417.00 419.00 421.00	13,440 – 13,480 – 13,520 – 13,560 –	13,480 13,520 13,560 13,600	543.00 545.00 547.00 549.00	16,000 - 16,040 - 16,080 - 16,120 -	16,040 16,080 16,120 16,160	671.00 673.00 675.00 677.00	18,391 – 1 18,426 – 1	18,391 18,426 18,461 18,496	799.00 801.00 803.00 805.00
8,480 8,520 8,560 8,600	8,520 8,560 8,600 8,640	295.00 297.00 299.00 301.00	11,080 – 11,120 –	11,080 11,120 11,160 11,200	423.00 425.00 427.00 429.00	13,600 – 13,640 – 13,680 – 13,720 –	13,640 13,680 13,720 13,760	551.00 553.00 555.00 557.00	16,160 – 16,200 – 16,240 – 16,280 –	16,200 16,240 16,280 16,320	679.00 681.00 683.00 685.00	18,530 – 1 18,565 – 1	18,530 18,565 18,600 18,635	807.00 809.00 811.00 813.00
8,640 – 8,680 – 8,720 – 8,760 –	8,680 8,720 8,760 8,800	303.00 305.00 307.00 309.00	11,240 – 11,280 –	11,240 11,280 11,320 11,360	431.00 433.00 435.00 437.00	13,760 – 13,800 – 13,840 – 13,880 –	13,800 13,840 13,880 13,920	559.00 561.00 563.00 565.00	16,320 – 16,360 – 16,400 – 16,440 –	16,360 16,400 16,440 16,480	687.00 689.00 691.00 693.00	18,670 – 1 18,704 – 1	18,670 18,704 18,739 18,774	815.00 817.00 819.00 821.00
8,800 - 8,840 - 8,880 - 8,920 -	8,840 8,880 8,920 8,960	311.00 313.00 315.00 317.00	11,440 -	11,400 11,440 11,480 11,520	439.00 441.00 443.00 445.00	13,920 – 13,960 – 14,000 – 14,040 –	13,960 14,000 14,040 14,080	567.00 569.00 571.00 573.00	16,480 – 16,520 – 16,560 – 16,600 –	16,520 16,560 16,600 16,640	695.00 697.00 699.00 701.00	18,809 – 1 18,843 – 1	18,809 18,843 18,878 18,913	823.00 825.00 827.00 829.00
8,960 - 9,000 - 9,040 - 9,080 -	9,000 9,040 9,080 9,120	319.00 321.00 323.00 325.00	11,600 -	11,560 11,600 11,640 11,680	447.00 449.00 451.00 453.00	14,080 – 14,120 – 14,160 – 14,200 –	14,120 14,160 14,200 14,240	575.00 577.00 579.00 581.00	16,640 16,680 16,720 16,760	16,680 16,720 16,760 16,800	703.00 705.00 707.00 709.00	18,948 – 1 18,983 – 1	18,948 18,983 19,017 19,052	831.00 833.00 835.00 837.00
9,120 - 9,160 - 9,200 - 9,240 -	9,160 9,200 9,240 9,280	327.00 329.00 331.00 333.00	11,720 — 11,760 —	11,720 11,760 11,800 11,840	455.00 457.00 459.00 461.00	14,240 – 14,280 – 14,320 – 14,360 –	14,280 14,320 14,360 14,400	583.00 585.00 587.00 589.00	16,800 – 16,840 – 16,880 – 16,920 –	16,840 16,880 16,920 16,960	711.00 713.00 715.00 717.00	19,087 – 1 19,122 – 1	19,087 19,122 19,157 19,191	839.00 841.00 843.00 845.00
9,280 - 9,320 - 9,360 - 9,400 -	9,320 9,360 9,400 9,440	335.00 337.00 339.00 341.00	11,880 — 11,920 —	11,880 11,920 11,960 12,000	463.00 465.00 467.00 469.00	14,400 – 14,440 – 14,480 – 14,520 –	14,440 14,480 14,520 14,560	591.00 593.00 595.00 597.00	17,000 -	17,000 17,035 17,070 17,104	719.00 721.00 723.00 725.00	19,226 – 1 19,261 – 1	19,226 19,261 19,296 19,330	847.00 849.00 851.00 853.00
9,440 - 9,480 - 9,520 - 9,560 -	9,480 9,520 9,560 9,600	343.00 345.00 347.00 349.00	12,040 – 12,080 –	12,040 12,080 12,120 12,160	471.00 473.00 475.00 477.00	14,560 - 14,600 - 14,640 - 14,680 -	14,600 14,640 14,680 14,720	599.00 601.00 603.00 605.00	17,139 – 17,174 –	17,139 17,174 17,209 17,243	727.00 729.00 731.00 733.00	19,365 – 1 19,400 – 1	19,365 19,400 19,435 19,470	855.00 857.00 859.00 861.00
9,600 - 9,640 - 9,680 - 9,720 -	9,640 9,680 9,720 9,760	351.00 353.00 355.00 357.00	12,240 -	12,200 12,240 12,280 12,320	479.00 481.00 483.00 485.00	14,720 – 14,760 – 14,800 – 14,840 –	14,760 14,800 14,840 14,880	607.00 609.00 611.00 613.00	17,278 – 17,313 –	17,278 17,313 17,348 17,383	735.00 737.00 739.00 741.00	19,504 – 1 19,539 – 1	19,504 19,539 19,574 19,609	863.00 865.00 867.00 869.00
9,760 - 9,800 - 9,840 - 9,880 -	9,800 9,840 9,880 9,920	359.00 361.00 363.00 365.00	12,360 - 12,400 -	12,360 12,400 12,440 12,480	487.00 489.00 491.00 493.00		14,920 14,960 15,000 15,040	615.00 617.00 619.00 621.00	17,417 – 17,452 –	17,417 17,452 17,487 17,522	743.00 745.00 747.00 749.00	19,643 – 1 19,678 – 1	19,643 19,678 19,713 19,748	871.00 873.00 875.00 877.00
10,000 -	9,960 10,000 10,040 10,080	367.00 369.00 371.00 373.00	12,520 — 12,560 —	12,520 12,560 12,600 12,640	495.00 497.00 499.00 501.00	15,080 – 15,120 –	15,080 15,120 15,160 15,200	623.00 625.00 627.00 629.00	17,557 — 17,591 —	17,557 17,591 17,626 17,661	751.00 753.00 755.00 757.00	19,783 – 1 19,817 – 1	19,783 19,817 19,852 19,887	879.00 881.00 883.00 885.00
10,120 – 10,160 –	10,120 10,160 10,200 10,240	375.00 377.00 379.00 381.00	12,680 – 12,720 –	12,680 12,720 12,760 12,800	503.00 505.00 507.00 509.00	15,240 – 15,280 –	15,240 15,280 15,320 15,360	631.00 633.00 635.00 637.00	17,696 – 17,730 –	17,696 17,730 17,765 17,800	759.00 761.00 763.00 765.00	19,922 – 1 19,957 – 1	19,922 19,957 19,991 20,026	887.00 889.00 891.00 893.00
10,280 – 10,320 –	10,280 10,320 10,360 10,400	383.00 385.00 387.00 389.00	12,840 – 12,880 –	12,840 12,880 12,920 12,960	511.00 513.00 515.00 517.00		15,400 15,440 15,480 15,520	639.00 641.00 643.00 645.00	17,835 – 17,870 –	17,835 17,870 17,904 17,939	767.00 769.00 771.00 773.00	20,061 - 2 20,096 - 2	20,061 20,096 20,130 20,165	895.00 897.00 899.00 901.00
10,440 – 10,480 –	10,440 10,480 10,520 10,560	391.00 393.00 395.00 397.00	13,000 – 13,040 –	13,000 13,040 13,080 13,120	519.00 521.00 523.00 525.00	15,560 – 15,600 –	15,560 15,600 15,640 15,680	647.00 649.00 651.00 653.00	17,974 – 18,009 –	17,974 18,009 18,043 18,078	775.00 777.00 779.00 781.00	20,200 – 2 20,235 – 2	20,200 20,235 20,270 20,304	903.00 905.00 907.00 909.00
10,600 10,640	10,600 10,640 10,680 10,720	399.00 401.00 403.00 405.00	13,160 – 13,200 –	13,160 13,200 13,240 13,280	527.00 529.00 531.00 533.00	15,680 – 15,720 – 15,760 – 15,800 –		655.00 657.00 659.00 661.00	18,148 –	18,113 18,148 18,183 18,217	783.00 785.00 787.00 789.00	20,339 – 2 20,374 – 2	20,339 20,374 20,409 20,443	911.00 913.00 915.00 917.00

Taxable Bu Income is Les At Least Tha	s Tax	TaxableButIncome isLessAt LeastThan	Your Tax Is	Taxable But Income is Less At Least 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 - \$ 20,4 20,478 - 20,5 20,513 - 20,5 20,548 - 20,5	13 921.00 48 923.00	\$ 22,670 - \$ 22,704 22,704 - 22,739 22,739 - 22,774 22,774 - 22,809	\$1,047.00 1,049.00 1,051.00 1,053.00	\$ 24,896 - \$ 24,930 24,930 - 24,965 24,965 - 25,000 25,000 - 25,035	5 1,177.00 1,179.00	\$ 27,122 - \$ 27,157 - 27,191 - 27,226 -	27,157 27,191 27,226 27,261	\$1,303.00 1,305.00 1,307.00 1,309.00	\$ 29,348 - \$ 29,383 - 29,417 - 29,452 -	29,383 29,417 29,452 29,487	\$1,431.00 1,433.00 1,435.00 1,437.00
20,583 - 20,6 20,617 - 20,6 20,652 - 20,6 20,687 - 20,7	52 929.00 87 931.00	22,809 – 22,843 22,843 – 22,878 22,878 – 22,913 22,913 – 22,948	1,055.00 1,057.00 1,059.00 1,061.00	25,035 – 25,070 25,070 – 25,104 25,104 – 25,139 25,139 – 25,174	1,185.00 1,187.00	27,261 – 27,296 – 27,330 – 27,365 –	27,296 27,330 27,365 27,400	1,311.00 1,313.00 1,315.00 1,317.00	29,487 – 29,522 – 29,557 – 29,591 –	29,522 29,557 29,591 29,626	1,439.00 1,441.00 1,443.00 1,445.00
20,722 - 20,7 20,757 - 20,7 20,791 - 20,8 20,826 - 20,8	91 937.00 26 939.00	22,948 – 22,983 22,983 – 23,017 23,017 – 23,052 23,052 – 23,087	1,063.00 1,065.00 1,067.00 1,069.00	25,174 – 25,209 25,209 – 25,243 25,243 – 25,278 25,278 – 25,313	3 1,193.00 3 1,195.00	27,400 – 27,435 – 27,470 – 27,504 –	27,435 27,470 27,504 27,539	1,319.00 1,321.00 1,323.00 1,325.00	29,626 – 29,661 – 29,696 – 29,730 –	29,661 29,696 29,730 29,765	1,447.00 1,449.00 1,451.00 1,453.00
20,861 - 20,8 20,896 - 20,9 20,930 - 20,9 20,965 - 21,0	30 945.00 65 947.00	23,087 – 23,122 23,122 – 23,157 23,157 – 23,191 23,191 – 23,226	1,071.00 1,073.00 1,075.00 1,077.00	25,313 – 25,348 25,348 – 25,383 25,383 – 25,417 25,417 – 25,452	1,201.00 1,203.00	27,539 – 27,574 – 27,609 – 27,643 –	27,574 27,609 27,643 27,678	1,327.00 1,329.00 1,331.00 1,333.00	29,765 – 29,800 – 29,835 – 29,870 –	29,800 29,835 29,870 29,904	1,455.00 1,457.00 1,459.00 1,461.00
21,000 - 21,0 21,035 - 21,0 21,070 - 21,1 21,104 - 21,1	70 953.00 04 955.00	23,226 – 23,261 23,261 – 23,296 23,296 – 23,330 23,330 – 23,365	1,079.00 1,081.00 1,083.00 1,085.00	25,452 – 25,487 25,487 – 25,522 25,522 – 25,557 25,557 – 25,597	2 1,209.00 1,211.00	27,678 – 27,713 – 27,748 – 27,783 –	27,713 27,748 27,783 27,817	1,335.00 1,337.00 1,339.00 1,341.00	29,904 – 29,939 – 29,974 – 30,009 –	29,939 29,974 30,009 30,043	1,463.00 1,465.00 1,467.00 1,469.00
21,139 - 21,1 21,174 - 21,2 21,209 - 21,2 21,243 - 21,2	09 961.00 43 963.00	23,365 – 23,400 23,400 – 23,435 23,435 – 23,470 23,470 – 23,504	1,087.00 1,089.00 1,091.00 1,093.00	25,591 – 25,626 25,626 – 25,667 25,661 – 25,696 25,696 – 25,730	1,217.00 1,219.00	27,817 – 27,852 – 27,887 – 27,922 –	27,852 27,887 27,922 27,957	1,343.00 1,345.00 1,347.00 1,349.00	30,043 – 30,078 – 30,113 – 30,148 –	30,078 30,113 30,148 30,183	1,471.00 1,473.00 1,475.00 1,477.00
21,278 - 21,3 21,313 - 21,3 21,348 - 21,3 21,383 - 21,4	48 969.00 83 971.00	23,504 – 23,539 23,539 – 23,574 23,574 – 23,609 23,609 – 23,643	1,095.00 1,097.00 1,099.00 1,101.00	25,730 – 25,765 25,765 – 25,800 25,800 – 25,835 25,835 – 25,870	1,225.00 1,227.00	27,957 – 27,991 – 28,026 – 28,061 –	27,991 28,026 28,061 28,096	1,351.00 1,353.00 1,355.00 1,357.00	30,183 – 30,217 – 30,252 – 30,287 –	30,217 30,252 30,287 30,322	1,479.00 1,481.00 1,483.00 1,485.00
21,417 - 21,4 21,452 - 21,4 21,487 - 21,5 21,522 - 21,5	87 977.00 22 979.00	23,643 – 23,678 23,678 – 23,713 23,713 – 23,748 23,748 – 23,783	1,103.00 1,105.00 1,107.00 1,109.00	25,870 – 25,904 25,904 – 25,939 25,939 – 25,974 25,974 – 26,009	1,233.00 1,235.00	28,096 – 28,130 – 28,165 – 28,200 –	28,130 28,165 28,200 28,235	1,359.00 1,361.00 1,363.00 1,365.00	30,322 – 30,357 – 30,391 – 30,426 –	30,357 30,391 30,426 30,461	1,487.00 1,489.00 1,491.00 1,493.00
21,557 – 21,5 21,591 – 21,6 21,626 – 21,6 21,661 – 21,6	26 985.00 61 987.00	23,783 – 23,817 23,817 – 23,852 23,852 – 23,887 23,887 – 23,922	1,111.00 1,113.00 1,115.00 1,117.00	26,009 - 26,043 26,043 - 26,078 26,078 - 26,113 26,113 - 26,148	3 1,241.00 3 1,243.00	28,235 – 28,270 – 28,304 – 28,339 –	28,270 28,304 28,339 28,374	1,367.00 1,369.00 1,371.00 1,373.00	30,461 – 30,496 – 30,530 – 30,565 –	30,496 30,530 30,565 30,600	1,495.00 1,497.00 1,499.00 1,501.00
21,696 - 21,7 21,730 - 21,7 21,765 - 21,8 21,800 - 21,8	65 993.00 00 995.00	23,922 – 23,957 23,957 – 23,991 23,991 – 24,026 24,026 – 24,061	1,119.00 1,121.00 1,123.00 1,125.00	26,148 – 26,183 26,183 – 26,217 26,217 – 26,252 26,252 – 26,287	1,249.00 1,251.00	28,374 – 28,409 – 28,443 – 28,478 –	28,409 28,443 28,478 28,513	1,375.00 1,377.00 1,379.00 1,381.00	30,600 - 30,635 - 30,670 - 30,704 -	30,635 30,670 30,704 30,739	1,503.00 1,505.00 1,507.00 1,509.00
21,835 - 21,8 21,870 - 21,9 21,904 - 21,9 21,939 - 21,9	04 1,001.00 39 1,003.00	$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$	1,127.00 1,129.00 1,131.00 1,133.00	26,287 – 26,322 26,322 – 26,357 26,357 – 26,397 26,391 – 26,426	1,257.00 1,259.00	28,513 – 28,548 – 28,583 – 28,617 –	28,548 28,583 28,617 28,652	1,383.00 1,385.00 1,387.00 1,389.00	30,739 – 30,774 – 30,809 – 30,843 –	30,774 30,809 30,843 30,878	1,511.00 1,513.00 1,515.00 1,517.00
21,974 - 22,0 22,009 - 22,0 22,043 - 22,0 22,078 - 22,1	43 1,009.00 78 1,011.00	24,200 – 24,235 24,235 – 24,270 24,270 – 24,304 24,304 – 24,339	1,135.00 1,137.00 1,139.00 1,141.00	26,426 - 26,467 26,461 - 26,496 26,496 - 26,530 26,530 - 26,565	5 1,265.00 1,267.00	28,652 – 28,687 – 28,722 – 28,757 –	28,687 28,722 28,757 28,791	1,391.00 1,393.00 1,395.00 1,397.00	30,948 -	30,913 30,948 30,983 31,017	1,519.00 1,521.00 1,523.00 1,525.00
22,113 – 22,1 22,148 – 22,1 22,183 – 22,2 22,217 – 22,2	831,017.00171,019.00	24,339 – 24,374 24,374 – 24,409 24,409 – 24,443 24,443 – 24,478	1,143.00 1,145.00 1,147.00 1,149.00	26,565 - 26,600 26,600 - 26,635 26,635 - 26,670 26,670 - 26,704	5 1,273.00 1,275.00	28,791 – 28,826 – 28,861 – 28,896 –	28,826 28,861 28,896 28,930	1,399.00 1,401.00 1,403.00 1,405.00	31,052 – 31,087 –	31,052 31,087 31,122 31,157	1,527.00 1,529.00 1,531.00 1,533.00
22,252 - 22,2 22,287 - 22,3 22,322 - 22,3 22,357 - 22,3	22 1,025.00 57 1,027.00	24,478 - 24,513 24,513 - 24,548 24,548 - 24,583 24,583 - 24,617	1,151.00 1,153.00 1,155.00 1,157.00	26,704 - 26,739 26,739 - 26,774 26,774 - 26,809 26,809 - 26,843	1,281.00 1,283.00	28,930 – 28,965 – 29,000 – 29,035 –	28,965 29,000 29,035 29,070	1,407.00 1,409.00 1,411.00 1,413.00	31,191 – 31,226 –	31,191 31,226 31,261 31,296	1,535.00 1,537.00 1,539.00 1,541.00
22,391 – 22,4 22,426 – 22,4 22,461 – 22,4 22,496 – 22,5	61 1,033.00 96 1,035.00	24,617 – 24,652 24,652 – 24,687 24,687 – 24,722 24,722 – 24,757	1,159.00 1,161.00 1,163.00 1,165.00	26,843 - 26,878 26,878 - 26,913 26,913 - 26,948 26,948 - 26,983	1,289.00 1,291.00	29,070 – 29,104 – 29,139 – 29,174 –	29,104 29,139 29,174 29,209	1,415.00 1,417.00 1,419.00 1,421.00	31,365 –	31,330 31,365 31,400 31,435	1,543.00 1,545.00 1,547.00 1,549.00
22,530 - 22,5 22,565 - 22,6 22,600 - 22,6 22,635 - 22,6	00 1,041.00 35 1,043.00	24,757 – 24,791 24,791 – 24,826 24,826 – 24,861 24,861 – 24,896	1,167.00 1,169.00 1,171.00 1,173.00	26,983 - 27,017 27,017 - 27,052 27,052 - 27,087 27,087 - 27,122	2 1,297.00 1,299.00	29,209 – 29,243 – 29,278 – 29,313 –	29,243 29,278 29,313 29,348	1,423.00 1,425.00 1,427.00 1,429.00	31,470 – 31,504 –	31,470 31,504 31,539 31,574	1,551.00 1,553.00 1,555.00 1,557.00

Taxable Income is At Least	But Less Than	Your Tax Is	Income is L	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 - 31,643 - 31,678 -	31,609 31,643 31,678 31,713	\$ 1,559.00 1,561.00 1,563.00 1,565.00	33,835 – 3 33,870 – 3	3,835 3,870 3,904 3,939	\$1,687.00 1,689.00 1,691.00 1,693.00	\$ 36,026 - \$ 36,061 - 36,096 - 36,130 -	36,061 36,096 36,130 36,165	\$1,815.00 1,817.00 1,819.00 1,821.00	\$ 38,252 - \$ 38,287 - 38,322 - 38,357 -	38,287 38,322 38,357 38,391	\$1,943.00 1,945.00 1,947.00 1,949.00	\$ 40,478 - \$ 40,513 - 40,548 - 40,583 -	40,513 40,548 40,583 40,617	\$2,071.00 2,073.00 2,075.00 2,077.00
31,713 – 31,748 – 31,783 – 31,817 –	31,748 31,783 31,817 31,852	1,567.00 1,569.00 1,571.00 1,573.00	33,974 – 3 34,009 – 3	3,974 4,009 4,043 4,078	1,695.00 1,697.00 1,699.00 1,701.00	36,165 – 36,200 – 36,235 – 36,270 –	36,200 36,235 36,270 36,304	1,823.00 1,825.00 1,827.00 1,829.00	38,391 – 38,426 – 38,461 – 38,496 –	38,426 38,461 38,496 38,530	1,951.00 1,953.00 1,955.00 1,957.00	40,617 – 40,652 – 40,687 – 40,722 –	40,652 40,687 40,722 40,757	2,079.00 2,081.00 2,083.00 2,085.00
31,852 – 31,887 – 31,922 – 31,957 –	31,887 31,922 31,957 31,991	1,575.00 1,577.00 1,579.00 1,581.00	34,113 – 3 34,148 – 3	4,113 4,148 4,183 4,217	1,703.00 1,705.00 1,707.00 1,709.00	36,304 – 36,339 – 36,374 – 36,409 –	36,339 36,374 36,409 36,443	1,831.00 1,833.00 1,835.00 1,837.00	38,530 – 38,565 – 38,600 – 38,635 –	38,565 38,600 38,635 38,670	1,959.00 1,961.00 1,963.00 1,965.00	40,757 – 40,791 – 40,826 – 40,861 –	40,791 40,826 40,861 40,896	2,087.00 2,089.00 2,091.00 2,093.00
31,991 - 32,026 - 32,061 - 32,096 -	32,026 32,061 32,096 32,130	1,583.00 1,585.00 1,587.00 1,589.00	34,252 – 3 34,287 – 3	4,252 4,287 4,322 4,357	1,711.00 1,713.00 1,715.00 1,717.00	36,443 – 36,478 – 36,513 – 36,548 –	36,478 36,513 36,548 36,583	1,839.00 1,841.00 1,843.00 1,845.00	38,670 – 38,704 – 38,739 – 38,774 –	38,704 38,739 38,774 38,809	1,967.00 1,969.00 1,971.00 1,973.00	40,896 - 40,930 - 40,965 - 41,000 -	40,930 40,965 41,000 41,035	2,095.00 2,097.00 2,099.00 2,101.00
32,130 - 32,165 - 32,200 - 32,235 -	32,165 32,200 32,235 32,270	1,591.00 1,593.00 1,595.00 1,597.00	34,391 – 3 34,426 – 3	4,391 4,426 4,461 4,496	1,719.00 1,721.00 1,723.00 1,725.00	36,583 – 36,617 – 36,652 – 36,687 –	36,617 36,652 36,687 36,722	1,847.00 1,849.00 1,851.00 1,853.00	38,809 – 38,843 – 38,878 – 38,913 –	38,843 38,878 38,913 38,948	1,975.00 1,977.00 1,979.00 1,981.00	41,035 – 41,070 – 41,104 – 41,139 –	41,070 41,104 41,139 41,174	2,103.00 2,105.00 2,107.00 2,109.00
32,270 - 32,304 - 32,339 - 32,374 -	32,304 32,339 32,374 32,409	1,599.00 1,601.00 1,603.00 1,605.00	34,530 – 3 34,565 – 3	4,530 4,565 4,600 4,635	1,727.00 1,729.00 1,731.00 1,733.00	36,722 – 36,757 – 36,791 – 36,826 –	36,757 36,791 36,826 36,861	1,855.00 1,857.00 1,859.00 1,861.00	38,948 – 38,983 – 39,017 – 39,052 –	38,983 39,017 39,052 39,087	1,983.00 1,985.00 1,987.00 1,989.00	41,174 – 41,209 – 41,243 – 41,278 –	41,209 41,243 41,278 41,313	2,111.00 2,113.00 2,115.00 2,117.00
32,409 - 32,443 - 32,478 - 32,513 -	32,443 32,478 32,513 32,548	1,607.00 1,609.00 1,611.00 1,613.00	34,670 – 3 34,704 – 3	4,670 4,704 4,739 4,774	1,735.00 1,737.00 1,739.00 1,741.00	36,861 – 36,896 – 36,930 – 36,965 –	36,896 36,930 36,965 37,000	1,863.00 1,865.00 1,867.00 1,869.00	39,087 – 39,122 – 39,157 – 39,191 –	39,122 39,157 39,191 39,226	1,991.00 1,993.00 1,995.00 1,997.00	41,313 – 41,348 – 41,383 – 41,417 –	41,348 41,383 41,417 41,452	2,119.00 2,121.00 2,123.00 2,125.00
32,548 – 32,583 – 32,617 – 32,652 –	32,583 32,617 32,652 32,687	1,615.00 1,617.00 1,619.00 1,621.00	34,809 – 3 34,843 – 3	4,809 4,843 4,878 4,913	1,743.00 1,745.00 1,747.00 1,749.00	37,000 – 37,035 – 37,070 – 37,104 –	37,035 37,070 37,104 37,139	1,871.00 1,873.00 1,875.00 1,877.00	39,226 – 39,261 – 39,296 – 39,330 –	39,261 39,296 39,330 39,365	1,999.00 2,001.00 2,003.00 2,005.00	41,452 – 41,487 – 41,522 – 41,557 –	41,487 41,522 41,557 41,591	2,127.00 2,129.00 2,131.00 2,133.00
32,687 – 32,722 – 32,757 – 32,791 –	32,722 32,757 32,791 32,826	1,623.00 1,625.00 1,627.00 1,629.00	34,948 – 3 34,983 – 3	4,948 4,983 5,017 5,052	1,751.00 1,753.00 1,755.00 1,757.00	37,139 – 37,174 – 37,209 – 37,243 –	37,174 37,209 37,243 37,278	1,879.00 1,881.00 1,883.00 1,885.00	39,365 – 39,400 – 39,435 – 39,470 –	39,400 39,435 39,470 39,504	2,007.00 2,009.00 2,011.00 2,013.00	41,591 – 41,626 – 41,661 – 41,696 –	41,626 41,661 41,696 41,730	2,135.00 2,137.00 2,139.00 2,141.00
32,826 - 32,861 - 32,896 - 32,930 -	32,861 32,896 32,930 32,965	1,631.00 1,633.00 1,635.00 1,637.00	35,087 – 3 35,122 – 3	5,087 5,122 5,157 5,191	1,759.00 1,761.00 1,763.00 1,765.00	37,278 – 37,313 – 37,348 – 37,383 –	37,313 37,348 37,383 37,417	1,887.00 1,889.00 1,891.00 1,893.00	39,504 – 39,539 – 39,574 – 39,609 –	39,539 39,574 39,609 39,643	2,015.00 2,017.00 2,019.00 2,021.00	41,730 – 41,765 – 41,800 – 41,835 –	41,765 41,800 41,835 41,870	2,143.00 2,145.00 2,147.00 2,149.00
32,965 - 33,000 - 33,035 - 33,070 -	33,000 33,035 33,070 33,104	1,639.00 1,641.00 1,643.00 1,645.00	35,226 – 3 35,261 – 3	5,226 5,261 5,296 5,330	1,767.00 1,769.00 1,771.00 1,773.00	37,417 – 37,452 – 37,487 – 37,522 –	37,452 37,487 37,522 37,557	1,895.00 1,897.00 1,899.00 1,901.00	39,643 – 39,678 – 39,713 – 39,748 –	39,678 39,713 39,748 39,783	2,023.00 2,025.00 2,027.00 2,029.00	41,870 – 41,904 – 41,939 – 41,974 –	41,939 41,974	2,151.00 2,153.00 2,155.00 2,157.00
33,104 – 33,139 – 33,174 – 33,209 –	33,139 33,174 33,209 33,243	1,647.00 1,649.00 1,651.00 1,653.00	35,365 – 3 35,400 – 3	5,365 5,400 5,435 5,470	1,775.00 1,777.00 1,779.00 1,781.00	37,557 – 37,591 – 37,626 – 37,661 –	37,591 37,626 37,661 37,696	1,903.00 1,905.00 1,907.00 1,909.00	39,783 – 39,817 – 39,852 – 39,887 –	39,817 39,852 39,887 39,922	2,031.00 2,033.00 2,035.00 2,037.00	42,009 – 42,043 – 42,078 – 42,113 –	42,043 42,078 42,113 42,148	2,159.00 2,161.00 2,163.00 2,165.00
33,243 – 33,278 – 33,313 – 33,348 –	33,278 33,313 33,348 33,383	1,655.00 1,657.00 1,659.00 1,661.00	35,504 – 3 35,539 – 3	5,504 5,539 5,574 5,609	1,783.00 1,785.00 1,787.00 1,789.00	37,696 – 37,730 – 37,765 – 37,800 –	37,730 37,765 37,800 37,835	1,911.00 1,913.00 1,915.00 1,917.00	39,922 – 39,957 – 39,991 – 40,026 –	39,957 39,991 40,026 40,061	2,039.00 2,041.00 2,043.00 2,045.00	42,148 – 42,183 – 42,217 – 42,252 –	42,183 42,217 42,252 42,287	2,167.00 2,169.00 2,171.00 2,173.00
33,383 - 33,417 - 33,452 - 33,487 -	33,417 33,452 33,487 33,522	1,663.00 1,665.00 1,667.00 1,669.00	35,643 – 3 35,678 – 3	5,643 5,678 5,713 5,748	1,791.00 1,793.00 1,795.00 1,797.00	37,835 – 37,870 – 37,904 – 37,939 –	37,870 37,904 37,939 37,974	1,919.00 1,921.00 1,923.00 1,925.00	40,061 – 40,096 – 40,130 – 40,165 –	40,096 40,130 40,165 40,200	2,047.00 2,049.00 2,051.00 2,053.00	42,287 – 42,322 – 42,357 – 42,391 –	42,322 42,357 42,391 42,426	2,175.00 2,177.00 2,179.00 2,181.00
33,522 – 33,557 – 33,591 – 33,626 –	33,557 33,591 33,626 33,661	1,671.00 1,673.00 1,675.00 1,677.00	35,783 – 3 35,817 – 3	5,783 5,817 5,852 5,887	1,799.00 1,801.00 1,803.00 1,805.00	37,974 - 38,009 - 38,043 - 38,078 -	38,009 38,043 38,078 38,113	1,927.00 1,929.00 1,931.00 1,933.00	40,200 - 40,235 - 40,270 - 40,304 -	40,235 40,270 40,304 40,339	2,055.00 2,057.00 2,059.00 2,061.00	42,426 - 42,461 - 42,496 - 42,530 -	42,461 42,496 42,530 42,565	2,183.00 2,185.00 2,187.00 2,189.00
33,661 – 33,696 – 33,730 – 33,765 –	33,696 33,730 33,765 33,800	1,679.00 1,681.00 1,683.00 1,685.00	35,922 – 3 35,957 – 3	5,922 5,957 5,991 6,026	1,807.00 1,809.00 1,811.00 1,813.00	38,113 – 38,148 – 38,183 – 38,217 –	38,148 38,183 38,217 38,252	1,935.00 1,937.00 1,939.00 1,941.00	40,339 - 40,374 - 40,409 - 40,443 -	40,374 40,409 40,443 40,478	2,063.00 2,065.00 2,067.00 2,069.00	42,565 - 42,600 - 42,635 - 42,670 -	42,600 42,635 42,670 42,704	2,191.00 2,193.00 2,195.00 2,197.00

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
42,774 -	42,739 42,774 42,809 42,843	\$2,199.00 2,201.00 2,203.00 2,205.00	45,000 -	44,965 45,000 45,035 45,070	\$2,327.00 2,329.00 2,331.00 2,333.00	\$ 47,157 - \$ 47,191 - 47,226 - 47,261 -	47,191 47,226 47,261 47,296	\$2,455.00 2,457.00 2,459.00 2,461.00	\$ 49,383 - \$ 49,417 - 49,452 - 49,487 -	49,417 49,452 49,487 49,522	\$2,583.00 2,585.00 2,587.00 2,589.00	\$51,609 - \$ 51,643 - 51,678 - 51,713 -	51,643 51,678 51,713 51,748	\$ 2,711.00 2,713.00 2,715.00 2,717.00
42,878 – 42,913 –	42,878 42,913 42,948 42,983	2,207.00 2,209.00 2,211.00 2,213.00	45,104 – 45,139 –	45,104 45,139 45,174 45,209	2,335.00 2,337.00 2,339.00 2,341.00	47,296 – 47,330 – 47,365 – 47,400 –	47,330 47,365 47,400 47,435	2,463.00 2,465.00 2,467.00 2,469.00	49,522 – 49,557 – 49,591 – 49,626 –	49,557 49,591 49,626 49,661	2,591.00 2,593.00 2,595.00 2,597.00	51,748 – 51,783 – 51,817 – 51,852 –	51,783 51,817 51,852 51,887	2,719.00 2,721.00 2,723.00 2,725.00
43,017 – 43,052 –	43,017 43,052 43,087 43,122	2,215.00 2,217.00 2,219.00 2,221.00	45,243 – 45,278 –	45,243 45,278 45,313 45,348	2,343.00 2,345.00 2,347.00 2,349.00	47,435 – 47,470 – 47,504 – 47,539 –	47,470 47,504 47,539 47,574	2,471.00 2,473.00 2,475.00 2,477.00	49,661 – 49,696 – 49,730 – 49,765 –	49,696 49,730 49,765 49,800	2,599.00 2,601.00 2,603.00 2,605.00	51,887 – 51,922 – 51,957 – 51,991 –	51,922 51,957 51,991 52,026	2,727.00 2,729.00 2,731.00 2,733.00
43,157 – 43,191 –	43,157 43,191 43,226 43,261	2,223.00 2,225.00 2,227.00 2,229.00	45,383 – 45,417 –	45,383 45,417 45,452 45,487	2,351.00 2,353.00 2,355.00 2,357.00	47,574 – 47,609 – 47,643 – 47,678 –	47,609 47,643 47,678 47,713	2,479.00 2,481.00 2,483.00 2,485.00	49,800 – 49,835 – 49,870 – 49,904 –	49,835 49,870 49,904 49,939	2,607.00 2,609.00 2,611.00 2,613.00	52,026 – 52,061 – 52,096 – 52,130 –	52,061 52,096 52,130 52,165	2,735.00 2,737.00 2,739.00 2,741.00
43,296 - 43,330 -	43,296 43,330 43,365 43,400	2,231.00 2,233.00 2,235.00 2,237.00	45,522 – 45,557 –	45,522 45,557 45,591 45,626	2,359.00 2,361.00 2,363.00 2,365.00	47,713 – 47,748 – 47,783 – 47,817 –	47,748 47,783 47,817 47,852	2,487.00 2,489.00 2,491.00 2,493.00	49,939 – 49,974 – 50,009 – 50,043 –	49,974 50,009 50,043 50,078	2,615.00 2,617.00 2,619.00 2,621.00	52,165 – 52,200 – 52,235 – 52,270 –	52,200 52,235 52,270 52,304	2,743.00 2,745.00 2,747.00 2,749.00
43,435 – 43,470 –	43,435 43,470 43,504 43,539	2,239.00 2,241.00 2,243.00 2,245.00	45,661 – 45,696 –	45,661 45,696 45,730 45,765	2,367.00 2,369.00 2,371.00 2,373.00	47,852 – 47,887 – 47,922 – 47,957 –	47,887 47,922 47,957 47,991	2,495.00 2,497.00 2,499.00 2,501.00	50,078 – 50,113 – 50,148 – 50,183 –	50,113 50,148 50,183 50,217	2,623.00 2,625.00 2,627.00 2,629.00	52,304 – 52,339 – 52,374 – 52,409 –	52,339 52,374 52,409 52,443	2,751.00 2,753.00 2,755.00 2,757.00
43,574 – 43,609 –	43,574 43,609 43,643 43,678	2,247.00 2,249.00 2,251.00 2,253.00	45,800 – 45,835 –	45,800 45,835 45,870 45,904	2,375.00 2,377.00 2,379.00 2,381.00	47,991 – 48,026 – 48,061 – 48,096 –	48,026 48,061 48,096 48,130	2,503.00 2,505.00 2,507.00 2,509.00	50,217 – 50,252 – 50,287 – 50,322 –	50,252 50,287 50,322 50,357	2,631.00 2,633.00 2,635.00 2,637.00	52,443 – 52,478 – 52,513 – 52,548 –	52,478 52,513 52,548 52,583	2,759.00 2,761.00 2,763.00 2,765.00
43,713 – 43,748 –	43,713 43,748 43,783 43,817	2,255.00 2,257.00 2,259.00 2,261.00	45,939 – 45,974 –	45,939 45,974 46,009 46,043	2,383.00 2,385.00 2,387.00 2,389.00	48,130 – 48,165 – 48,200 – 48,235 –	48,165 48,200 48,235 48,270	2,511.00 2,513.00 2,515.00 2,517.00	50,357 – 50,391 – 50,426 – 50,461 –	50,391 50,426 50,461 50,496	2,639.00 2,641.00 2,643.00 2,645.00	52,583 – 52,617 – 52,652 – 52,687 –	52,617 52,652 52,687 52,722	2,767.00 2,769.00 2,771.00 2,773.00
43,852 – 43,887 –	43,852 43,887 43,922 43,957	2,263.00 2,265.00 2,267.00 2,269.00	46,078 – 46,113 –	46,078 46,113 46,148 46,183	2,391.00 2,393.00 2,395.00 2,397.00	48,270 – 48,304 – 48,339 – 48,374 –	48,304 48,339 48,374 48,409	2,519.00 2,521.00 2,523.00 2,525.00	50,496 – 50,530 – 50,565 – 50,600 –	50,530 50,565 50,600 50,635	2,647.00 2,649.00 2,651.00 2,653.00	52,722 – 52,757 – 52,791 – 52,826 –	52,757 52,791 52,826 52,861	2,775.00 2,777.00 2,779.00 2,781.00
43,991 - 44,026 -	43,991 44,026 44,061 44,096	2,271.00 2,273.00 2,275.00 2,277.00	46,217 – 46,252 –	46,217 46,252 46,287 46,322	2,399.00 2,401.00 2,403.00 2,405.00	48,409 – 48,443 – 48,478 – 48,513 –	48,443 48,478 48,513 48,548	2,527.00 2,529.00 2,531.00 2,533.00	50,635 – 50,670 – 50,704 – 50,739 –	50,670 50,704 50,739 50,774	2,655.00 2,657.00 2,659.00 2,661.00	52,861 – 52,896 – 52,930 – 52,965 –	52,896 52,930 52,965 53,000	2,783.00 2,785.00 2,787.00 2,789.00
44,130 – 44,165 –	44,130 44,165 44,200 44,235	2,279.00 2,281.00 2,283.00 2,285.00	46,357 – 46,391 –	46,357 46,391 46,426 46,461	2,407.00 2,409.00 2,411.00 2,413.00	48,548 – 48,583 – 48,617 – 48,652 –	48,583 48,617 48,652 48,687	2,535.00 2,537.00 2,539.00 2,541.00	50,774 – 50,809 – 50,843 – 50,878 –	50,809 50,843 50,878 50,913	2,663.00 2,665.00 2,667.00 2,669.00	53,000 – 53,035 – 53,070 – 53,104 –	53,035 53,070 53,104 53,139	2,791.00 2,793.00 2,795.00 2,797.00
44,270 – 44,304 –	44,270 44,304 44,339 44,374	2,287.00 2,289.00 2,291.00 2,293.00	46,496 – 46,530 –	46,496 46,530 46,565 46,600	2,415.00 2,417.00 2,419.00 2,421.00	48,687 – 48,722 – 48,757 – 48,791 –	48,722 48,757 48,791 48,826	2,543.00 2,545.00 2,547.00 2,549.00	50,913 – 50,948 – 50,983 – 51,017 –	50,948 50,983 51,017 51,052	2,671.00 2,673.00 2,675.00 2,677.00	53,139 – 53,174 – 53,209 – 53,243 –	53,174 53,209 53,243 53,278	2,799.00 2,801.00 2,803.00 2,805.00
44,409 - 44,443 -	44,409 44,443 44,478 44,513	2,295.00 2,297.00 2,299.00 2,301.00	46,635 - 46,670 -	46,635 46,670 46,704 46,739	2,423.00 2,425.00 2,427.00 2,429.00	48,826 - 48,861 - 48,896 - 48,930 -	48,861 48,896 48,930 48,965	2,551.00 2,553.00 2,555.00 2,557.00	51,052 – 51,087 – 51,122 – 51,157 –	51,087 51,122 51,157 51,191	2,679.00 2,681.00 2,683.00 2,685.00	53,278 – 53,313 – 53,348 – 53,383 –	53,313 53,348 53,383 53,417	2,807.00 2,809.00 2,811.00 2,813.00
44,548 – 44,583 –	44,548 44,583 44,617 44,652	2,303.00 2,305.00 2,307.00 2,309.00	46,774 – 46,809 –	46,774 46,809 46,843 46,878	2,431.00 2,433.00 2,435.00 2,437.00	48,965 - 49,000 - 49,035 - 49,070 -	49,000 49,035 49,070 49,104	2,559.00 2,561.00 2,563.00 2,565.00	51,191 – 51,226 – 51,261 – 51,296 –	51,226 51,261 51,296 51,330	2,687.00 2,689.00 2,691.00 2,693.00	53,417 – 53,452 – 53,487 – 53,522 –	53,452 53,487 53,522 53,557	2,815.00 2,817.00 2,819.00 2,821.00
44,687 – 44,722 –	44,687 44,722 44,757 44,791	2,311.00 2,313.00 2,315.00 2,317.00	46,913 – 46,948 –	46,913 46,948 46,983 47,017	2,439.00 2,441.00 2,443.00 2,445.00	49,104 – 49,139 – 49,174 – 49,209 –	49,139 49,174 49,209 49,243	2,567.00 2,569.00 2,571.00 2,573.00	51,330 – 51,365 – 51,400 – 51,435 –	51,365 51,400 51,435 51,470	2,695.00 2,697.00 2,699.00 2,701.00	53,557 – 53,591 – 53,626 – 53,661 –	53,591 53,626 53,661 53,696	2,823.00 2,825.00 2,827.00 2,829.00
44,826 - 44,861 -	44,826 44,861 44,896 44,930	2,319.00 2,321.00 2,323.00 2,325.00	47,052 -	47,052 47,087 47,122 47,157	2,447.00 2,449.00 2,451.00 2,453.00	49,243 - 49,278 - 49,313 - 49,348 -	49,278 49,313 49,348 49,383	2,575.00 2,577.00 2,579.00 2,581.00	51,470 – 51,504 – 51,539 – 51,574 –	51,504 51,539 51,574 51,609	2,703.00 2,705.00 2,707.00 2,709.00	53,696 – 53,730 – 53,765 – 53,800 –	53,730 53,765 53,800 53,835	2,831.00 2,833.00 2,835.00 2,837.00

Taxable	But	Your												
Income is	Less	Tax												
At Least	Than	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	62,426 –	62,461	3,333.00	64,652 –	64,687	3,461.00
55,783 –	55,817	2,951.00	58,009 –	58,043	3,079.00	60,235 –	60,270	3,207.00	62,461 –	62,496	3,335.00	64,687 –	64,722	3,463.00
55,817 –	55,852	2,953.00	58,043 –	58,078	3,081.00	60,270 –	60,304	3,209.00	62,496 –	62,530	3,337.00	64,722 –	64,757	3,465.00
55,852 –	55,887	2,955.00	58,078 –	58,113	3,083.00	60,304 –	60,339	3,211.00	62,530 –	62,565	3,339.00	64,757 –	64,791	3,467.00
55,887 –	55,922	2,957.00	58,113 –	58,148	3,085.00	60,339 –	60,374	3,213.00	62,565 –	62,600	3,341.00	64,791 –	64,826	3,469.00
55,922 –	55,957	2,959.00	58,148 –	58,183	3,087.00	60,374 -	60,409	3,215.00	62,600 -	62,635	3,343.00	64,826 -	64,861	3,471.00
55,957 –	55,991	2,961.00	58,183 –	58,217	3,089.00	60,409 -	60,443	3,217.00	62,635 -	62,670	3,345.00	64,861 -	64,896	3,473.00
55,991 –	56,026	2,963.00	58,217 –	58,252	3,091.00	60,443 -	60,478	3,219.00	62,670 -	62,704	3,347.00	64,896 -	64,930	3,475.00
56,026 –	56,061	2,965.00	58,252 –	58,287	3,093.00	60,478 -	60,513	3,221.00	62,704 -	62,739	3,349.00	64,930 -	64,965	3,477.00

Taxable	But	Your	Taxable	But	Your	Taxable	But	Your	Taxable	But	Your	Taxable	But	Your
Income is	Less	Tax	Income is	Less	Tax	Income is	Less	Tax	Income is	Less	Tax	Income is	Less	Tax
At Least	Than	Is	At Least	Than	Is	At Least	Than	Is	At Least	Than	Is	At Least	Than	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 - 66,426 - 66,461 -	66,391 66,426 66,461 66,496	3,559.00 3,561.00 3,563.00 3,565.00	68,583 – 68,617 – 68,652 – 68,687 –	68,617 68,652 68,687 68,722	3,687.00 3,689.00 3,691.00 3,693.00	70,843 – 70,878 –	70,843 70,878 70,913 70,948	3,815.00 3,817.00 3,819.00 3,821.00	73,035 – 73,070 – 73,104 – 73,139 –	73,070 73,104 73,139 73,174	3,943.00 3,945.00 3,947.00 3,949.00	75,261 – 75,296 – 75,330 – 75,365 –	75,296 75,330 75,365 75,400	4,071.00 4,073.00 4,075.00 4,077.00
66,496 -	66,530	3,567.00	68,722 –	68,757	3,695.00	71,017 -	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		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		71,052	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		71,087	3,829.00	73,278 –	73,313	3,957.00	75,504 –	75,539	4,085.00
66,635 - 66,670 - 66,704 - 66,739 -	66,670 66,704 66,739 66,774	3,575.00 3,577.00 3,579.00 3,581.00	68,861 – 68,896 – 68,930 – 68,965 –	68,896 68,930 68,965 69,000	3,703.00 3,705.00 3,707.00 3,709.00	71,122 – 71,157 –	71,122 71,157 71,191 71,226	3,831.00 3,833.00 3,835.00 3,837.00	73,313 – 73,348 – 73,383 – 73,417 –	73,348 73,383 73,417 73,452	3,959.00 3,961.00 3,963.00 3,965.00	75,539 – 75,574 – 75,609 – 75,643 –	75,574 75,609 75,643 75,678	4,087.00 4,089.00 4,091.00 4,093.00
66,774 -	66,809	3,583.00	69,000 -	69,035	3,711.00		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		71,296	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		71,330	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		71,365	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		71,400	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		71,435	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		71,470	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		71,504	3,853.00	73,696 –	73,730	3,981.00	75,922 –	75,957	4,109.00
67,052 -	67,087	3,599.00	69,278 –	69,313	3,727.00	71,539 -	71,539	3,855.00	73,730 –	73,765	3,983.00	75,957 –	75,991	4,111.00
67,087 -	67,122	3,601.00	69,313 –	69,348	3,729.00		71,574	3,857.00	73,765 –	73,800	3,985.00	75,991 –	76,026	4,113.00
67,122 -	67,157	3,603.00	69,348 –	69,383	3,731.00		71,609	3,859.00	73,800 –	73,835	3,987.00	76,026 –	76,061	4,115.00
67,157 -	67,191	3,605.00	69,383 –	69,417	3,733.00		71,643	3,861.00	73,835 –	73,870	3,989.00	76,061 –	76,096	4,117.00

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 - 76,165 - 76,200 -	76,130 76,165 76,200 76,235	\$ 4,119.00 4,121.00 4,123.00 4,125.00	78,357 – 78,391 –	78,357 78,391 78,426 78,461	\$4,247.00 4,249.00 4,251.00 4,253.00	\$ 80,548 - \$ 80,583 - 80,617 - 80,652 -	80,583 80,617 80,652 80,687	\$4,375.00 4,377.00 4,379.00 4,381.00	\$ 82,774 - \$ 82,809 - 82,843 - 82,878 -	82,809 82,843 82,878 82,913	\$4,503.00 4,505.00 4,507.00 4,509.00	\$ 85,000 - \$ 85,035 - 85,070 - 85,104 -	85,035 85,070 85,104 85,139	\$4,631.00 4,633.00 4,635.00 4,637.00
76,235 – 76,270 – 76,304 – 76,339 –	76,270 76,304 76,339 76,374	4,127.00 4,129.00 4,131.00 4,133.00	78,496 – 78,530 –	78,496 78,530 78,565 78,600	4,255.00 4,257.00 4,259.00 4,261.00	80,687 – 80,722 – 80,757 – 80,791 –	80,722 80,757 80,791 80,826	4,383.00 4,385.00 4,387.00 4,389.00	82,913 – 82,948 – 82,983 – 83,017 –	82,948 82,983 83,017 83,052	4,511.00 4,513.00 4,515.00 4,517.00	85,139 – 85,174 – 85,209 – 85,243 –	85,174 85,209 85,243 85,278	4,639.00 4,641.00 4,643.00 4,645.00
76,374 – 76,409 – 76,443 – 76,478 –	76,409 76,443 76,478 76,513	4,135.00 4,137.00 4,139.00 4,141.00	78,635 – 78,670 –	78,635 78,670 78,704 78,739	4,263.00 4,265.00 4,267.00 4,269.00	80,826 – 80,861 – 80,896 – 80,930 –	80,861 80,896 80,930 80,965	4,391.00 4,393.00 4,395.00 4,397.00	83,052 – 83,087 – 83,122 – 83,157 –	83,087 83,122 83,157 83,191	4,519.00 4,521.00 4,523.00 4,525.00	85,278 – 85,313 – 85,348 – 85,383 –	85,313 85,348 85,383 85,417	4,647.00 4,649.00 4,651.00 4,653.00
76,513 – 76,548 – 76,583 – 76,617 –	76,548 76,583 76,617 76,652	4,143.00 4,145.00 4,147.00 4,149.00	78,774 – 78,809 –	78,774 78,809 78,843 78,878	4,271.00 4,273.00 4,275.00 4,277.00	80,965 – 81,000 – 81,035 – 81,070 –	81,000 81,035 81,070 81,104	4,399.00 4,401.00 4,403.00 4,405.00	83,191 – 83,226 – 83,261 – 83,296 –	83,226 83,261 83,296 83,330	4,527.00 4,529.00 4,531.00 4,533.00	85,417 – 85,452 – 85,487 – 85,522 –	85,452 85,487 85,522 85,557	4,655.00 4,657.00 4,659.00 4,661.00
76,652 – 76,687 – 76,722 – 76,757 –	76,687 76,722 76,757 76,791	4,151.00 4,153.00 4,155.00 4,157.00	78,913 – 78,948 –	78,913 78,948 78,983 79,017	4,279.00 4,281.00 4,283.00 4,285.00	81,104 – 81,139 – 81,174 – 81,209 –	81,139 81,174 81,209 81,243	4,407.00 4,409.00 4,411.00 4,413.00	83,330 – 83,365 – 83,400 – 83,435 –	83,365 83,400 83,435 83,470	4,535.00 4,537.00 4,539.00 4,541.00	85,557 – 85,591 – 85,626 – 85,661 –	85,591 85,626 85,661 85,696	4,663.00 4,665.00 4,667.00 4,669.00
76,791 – 76,826 – 76,861 – 76,896 –	76,826 76,861 76,896 76,930	4,159.00 4,161.00 4,163.00 4,165.00	79,052 – 79,087 –	79,052 79,087 79,122 79,157	4,287.00 4,289.00 4,291.00 4,293.00	81,243 – 81,278 – 81,313 – 81,348 –	81,278 81,313 81,348 81,383	4,415.00 4,417.00 4,419.00 4,421.00	83,470 – 83,504 – 83,539 – 83,574 –	83,504 83,539 83,574 83,609	4,543.00 4,545.00 4,547.00 4,549.00	85,696 – 85,730 – 85,765 – 85,800 –	85,730 85,765 85,800 85,835	4,671.00 4,673.00 4,675.00 4,677.00
76,930 – 76,965 – 77,000 – 77,035 –	76,965 77,000 77,035 77,070	4,167.00 4,169.00 4,171.00 4,173.00	79,191 – 79,226 –	79,191 79,226 79,261 79,296	4,295.00 4,297.00 4,299.00 4,301.00	81,383 – 81,417 – 81,452 – 81,487 –	81,417 81,452 81,487 81,522	4,423.00 4,425.00 4,427.00 4,429.00	83,609 – 83,643 – 83,678 – 83,713 –	83,643 83,678 83,713 83,748	4,551.00 4,553.00 4,555.00 4,557.00	85,835 – 85,870 – 85,904 – 85,939 –	85,870 85,904 85,939 85,974	4,679.00 4,681.00 4,683.00 4,685.00
77,070 – 77,104 – 77,139 – 77,174 –	77,104 77,139 77,174 77,209	4,175.00 4,177.00 4,179.00 4,181.00	79,330 – 79,365 –	79,330 79,365 79,400 79,435	4,303.00 4,305.00 4,307.00 4,309.00	81,522 – 81,557 – 81,591 – 81,626 –	81,557 81,591 81,626 81,661	4,431.00 4,433.00 4,435.00 4,437.00	83,748 – 83,783 – 83,817 – 83,852 –	83,783 83,817 83,852 83,887	4,559.00 4,561.00 4,563.00 4,565.00	85,974 – 86,009 – 86,043 – 86,078 –	86,009 86,043 86,078 86,113	4,687.00 4,689.00 4,691.00 4,693.00
77,209 – 77,243 – 77,278 – 77,313 –	77,243 77,278 77,313 77,348	4,183.00 4,185.00 4,187.00 4,189.00	79,470 – 79,504 –	79,470 79,504 79,539 79,574	4,311.00 4,313.00 4,315.00 4,317.00	81,661 – 81,696 – 81,730 – 81,765 –	81,696 81,730 81,765 81,800	4,439.00 4,441.00 4,443.00 4,445.00	83,887 – 83,922 – 83,957 – 83,991 –	83,922 83,957 83,991 84,026	4,567.00 4,569.00 4,571.00 4,573.00	86,113 – 86,148 – 86,183 – 86,217 –	86,148 86,183 86,217 86,252	4,695.00 4,697.00 4,699.00 4,701.00
77,348 – 77,383 – 77,417 – 77,452 –	77,383 77,417 77,452 77,487	4,191.00 4,193.00 4,195.00 4,197.00	79,609 — 79,643 —	79,609 79,643 79,678 79,713	4,319.00 4,321.00 4,323.00 4,325.00	81,800 – 81,835 – 81,870 – 81,904 –	81,835 81,870 81,904 81,939	4,447.00 4,449.00 4,451.00 4,453.00	84,026 – 84,061 – 84,096 – 84,130 –	84,061 84,096 84,130 84,165	4,575.00 4,577.00 4,579.00 4,581.00	86,252 - 86,287 - 86,322 - 86,357 -	86,287 86,322 86,357 86,391	4,703.00 4,705.00 4,707.00 4,709.00
77,487 – 77,522 – 77,557 – 77,591 –	77,522 77,557 77,591 77,626	4,199.00 4,201.00 4,203.00 4,205.00	79,748 – 79,783 –	79,748 79,783 79,817 79,852	4,327.00 4,329.00 4,331.00 4,333.00	81,939 – 81,974 – 82,009 – 82,043 –	82,009 82,043	4,455.00 4,457.00 4,459.00 4,461.00	84,165 – 84,200 – 84,235 – 84,270 –	84,200 84,235 84,270 84,304	4,583.00 4,585.00 4,587.00 4,589.00	86,391 – 86,426 – 86,461 – 86,496 –	86,426 86,461 86,496 86,530	4,711.00 4,713.00 4,715.00 4,717.00
77,626 – 77,661 – 77,696 – 77,730 –	77,661 77,696 77,730 77,765	4,207.00 4,209.00 4,211.00 4,213.00	79,887 – 79,922 –	79,887 79,922 79,957 79,991	4,335.00 4,337.00 4,339.00 4,341.00	82,078 – 82,113 – 82,148 – 82,183 –		4,463.00 4,465.00 4,467.00 4,469.00	84,304 – 84,339 – 84,374 – 84,409 –	84,339 84,374 84,409 84,443	4,591.00 4,593.00 4,595.00 4,597.00	86,530 – 86,565 – 86,600 – 86,635 –	86,565 86,600 86,635 86,670	4,719.00 4,721.00 4,723.00 4,725.00
77,765 – 77,800 – 77,835 – 77,870 –	77,800 77,835 77,870 77,904	4,215.00 4,217.00 4,219.00 4,221.00	80,026 - 80,061 -	80,026 80,061 80,096 80,130	4,343.00 4,345.00 4,347.00 4,349.00	82,217 – 82,252 – 82,287 – 82,322 –		4,471.00 4,473.00 4,475.00 4,477.00	84,443 – 84,478 – 84,513 – 84,548 –	84,478 84,513 84,548 84,583	4,599.00 4,601.00 4,603.00 4,605.00	86,670 – 86,704 – 86,739 – 86,774 –	86,704 86,739 86,774 86,809	4,727.00 4,729.00 4,731.00 4,733.00
77,904 - 77,939 - 77,974 - 78,009 -	77,939 77,974 78,009 78,043	4,223.00 4,225.00 4,227.00 4,229.00	80,165 – 80,200 –	80,165 80,200 80,235 80,270	4,351.00 4,353.00 4,355.00 4,357.00	82,357 - 82,391 - 82,426 - 82,461 -	82,391 82,426 82,461 82,496	4,479.00 4,481.00 4,483.00 4,485.00	84,583 – 84,617 – 84,652 – 84,687 –	84,617 84,652 84,687 84,722	4,607.00 4,609.00 4,611.00 4,613.00	86,809 - 86,843 - 86,878 - 86,913 -	86,843 86,878 86,913 86,948	4,735.00 4,737.00 4,739.00 4,741.00
78,043 – 78,078 – 78,113 – 78,148 –	78,078 78,113 78,148 78,183	4,231.00 4,233.00 4,235.00 4,237.00	80,304 – 80,339 –	80,304 80,339 80,374 80,409	4,359.00 4,361.00 4,363.00 4,365.00	82,496 - 82,530 - 82,565 - 82,600 -	82,530 82,565 82,600 82,635	4,487.00 4,489.00 4,491.00 4,493.00	84,722 – 84,757 – 84,791 – 84,826 –	84,757 84,791 84,826 84,861	4,615.00 4,617.00 4,619.00 4,621.00	86,948 – 86,983 – 87,017 – 87,052 –	86,983 87,017 87,052 87,087	4,743.00 4,745.00 4,747.00 4,749.00
78,183 – 78,217 – 78,252 – 78,287 –	78,217 78,252 78,287 78,322	4,239.00 4,241.00 4,243.00 4,245.00	80,443 – 80,478 –	80,443 80,478 80,513 80,548	4,367.00 4,369.00 4,371.00 4,373.00	82,635 - 82,670 - 82,704 - 82,739 -	82,704 82,739	4,495.00 4,497.00 4,499.00 4,501.00	84,861 – 84,896 – 84,930 – 84,965 –	84,896 84,930 84,965 85,000	4,623.00 4,625.00 4,627.00 4,629.00	87,087 – 87,122 – 87,157 – 87,191 –	87,122 87,157 87,191 87,226	4,751.00 4,753.00 4,755.00 4,757.00

Taxable	But	Your	Taxable	But	Your	Taxable	But	Your	Taxable	But	Your	Taxable	But	Your
Income is	Less	Tax	Income is	Less	Tax	Income is	Less	Tax	Income is	Less	Tax	Income is	Less	Tax
At Least	Than	Is	At Least	Than	Is	At Least	Than	Is	At Least	Than	Is	At Least	Than	Is
\$ 87,226 - \$	87,261	\$4,759.00	\$ 89,452 - \$	89,487	\$4,887.00	\$ 91,678 - \$	91,713	\$ 5,015.00	\$ 93,904 - \$	5 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
89,313 –	89,348	4,879.00	91,539 –	91,574	5,007.00	93,765 –	93,800	5,135.00	95,991 –	96,026	5,263.00	98,217 –	98,252	5,391.00
89,348 –	89,383	4,881.00	91,574 –	91,609	5,009.00	93,800 –	93,835	5,137.00	96,026 –	96,061	5,265.00	98,252 –	98,287	5,393.00
89,383 –	89,417	4,883.00	91,609 –	91,643	5,011.00	93,835 –	93,870	5,139.00	96,061 –	96,096	5,267.00	98,287 –	98,321	5,395.00
89,417 –	89,452	4,885.00	91,643 –	91,678	5,013.00	93,870 –	93,904	5,141.00	96,096 –	96,130	5,269.00	98,321 –	98,356	5,397.00

Visit the Department's website at www.tax.virginia.gov for tax tables and the Department's online tax calculator.

2014 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.

COUNTIES

* DENOTES DIRECTOR OF FINANCE ** DENOTES DIRECTOR, DEPARTMENT OF TAX ADMINISTRATION

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 434-738-6191

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, Lovingston, 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 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

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 - 6000 Rm. 224, City Hall, 10455 Armstrong St. Fairfax, VA 22030 703-385-7880

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 757-562-1157

Fredericksburg City - 630 P.O. Box 644, Fredericksburg, VA 22404 540-372-1004

COUNTIES (CONTINUED)

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 - 169 190 Beech Street, Suite 104, 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 P.O. Box 985, Marion, VA 24354 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

CITIES

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 703-257-8222

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

135 N. Union St. Petersburg, VA 23803 804-733-2315 Surry County - 181 P.O. Box 35, Surry, VA 23883 757-294-5225

Sussex County - 183 P.O. Box 1398, Sussex, VA 23884 434-246-1022

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

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