

2010 Virginia 760

Resident Individual Income Tax Booklet



For Fast Refunds File Electronically!

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e-file Your Tax Return - With e-file you can electronically file your federal and state tax return at the same time. There are various software programs available online and for purchase in stores that provide e-file capability. All e-file software will automatically check for completeness, correct errors, generate the applicable schedules and transmit the return from your computer to the IRS's computer and to our computer. Several vendors will provide this service FREE based on certain qualifiers. Please visit our website to find out more about e-file and to see if you qualify for Free e-file.

Check the Status of your Refund - Go online to check the status or call (804) 367-2486. If you file your return electronically your refund will typically be issued in about 1 week. If you file your tax return on paper your refund will typically be issued in about 4 weeks from the date we receive it. If you request a paper refund check instead of direct deposit, please add another week to your wait time.



Make Online Payments - Make an Estimated Tax Payment, a Filing Extension Payment, a Return Payment or pay a Tax Bill online using ACH Debit or to pay by credit or debit card call 800-2PAY-TAX or visit www.officialpayments.com. The jurisdiction code for Virginia is 1080. You will need this number to make a credit or debit card payment.

Need Help - The TAX Website has lots of valuable information to help you with your tax filing responsibilities. If you still can't find what you're looking for, try **Live Chat** or send us a **Secure Message** to communicate confidentially with a Tax Representative.

Live Chat



Tax Policy Library – 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 our easy online Age Deduction Calculator, Spouse Tax Adjustment Calculator or Tax Rate Calculator to help you with your taxes.



E-Subscriptions - Sign up and stay informed. By subscribing, you will periodically receive automatic email notifications regarding legislative changes, filing reminders, and other relevant information.

WHAT'S NEW

Electronic Filing: The Virginia Department of Taxation is no longer offering "iFile" for individuals, which was our online return filing system. Pursuant to legislation enacted during the 2010 session of the General Assembly, Virginia has joined 20 other states to participate in a State Free File program. This means many Virginia taxpayers will now be eligible to electronically prepare and file both their federal and state tax return online for FREE using e-file options! Over 2.4 million Virginians already electronically file their taxes online because it is easier, faster and safer than filing a paper return and they know it's the quickest way to get their refund. Please visit our website at www.tax.virginia.gov to find out more about this exciting new program and to view the providers of these Free File services.

Advancement of Virginia's Fixed Date Conformity with the Internal Revenue Code: Virginia's date of conformity with the Internal Revenue Code (IRC) was advanced from December 31, 2008, to January 22, 2010. The 30% and 50% bonus depreciation allowance for certain assets under the IRC and the 5-year net operating loss (NOL) carry back allowed for net operating losses generated in taxable year 2008 or 2009 are still not allowed. Additional fixed date conformity adjustments may be required for Cancellation of Debt Income under IRC § 108(i), and the domestic production deductions under IRC § 199. At the time these instructions went to print, the only required adjustments for "fixed date conformity" were those mentioned above. However, if federal legislation is enacted that results in changes to the Internal Revenue Code for the 2010 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.

Land Preservation Tax Credit: The amount of Land Preservation Credits that may be claimed on income tax returns has been reduced from \$100,000 per taxpayer to \$50,000 per taxpayer effective for credits claimed for taxable years beginning on and after January 1, 2009, but before January 1, 2012. The carryover period has been extended by two years for those affected by this limitation. For taxpayers affected by the 2011 usage limit, an additional 3 years will be added to the credit. This reduction in the amount of credit that can be claimed on the return does not reduce the amount of credit that may be earned or held by the taxpayer.

Major Business Facility Job Tax Credit: Beginning in January 2010, the number of qualified full-time jobs needed to qualify for the Major Business Facility Job Tax Credit is reduced from 100 to 50. The number of qualified full-time jobs needed to qualify for the Major Business Facility Job Tax Credit in economically distressed areas or enterprise zones is reduced from 50 to 25. The credit may still be claimed over two years instead of three through December 31, 2012, and is only applicable for qualified full-time employees hired on or after January 1, 2010.

Community of Opportunity Tax Credit: Beginning with the 2010 taxable year, individual and corporate landlords who participate in a housing choice voucher program are allowed a credit equal to 10% of the fair market value of the rent for each qualified housing unit.

Green Jobs Creation Credit: Beginning with the 2010 taxable year, certain corporate and individual employers are allowed an income tax credit for certain new "green jobs" that are created in Virginia by the taxpayer.

Capital Gains Exemption for Technology Businesses: Beginning with taxable year 2011, taxpayers may subtract capital gains income related to certain investments made beginning in 2010. For further information, go to www.technology.virginia.gov/CapitalGains/ or call Cameron Kilberg, Assistant Secretary of Technology and Senior Policy Advisor at (804) 786-0226.

REMINDER

Extension for Filing Income Tax Returns: Taxpayers are granted an automatic six-month extension for filing an income tax return. No application for extension is required; however, any tentative tax due must be paid with a special extension voucher, Form 7601P, by the original due date for filing the return. The penalty for underpayment of tentative tax is 2% per month.

Consumer's Use Tax: Did you purchase by Internet, telephone, mail or in person any merchandise outside of Virginia and pay no sales tax? If so, you must pay Consumer's Use Tax. Be sure to report the tax on Schedule ADJ.

Health Insurance for Uninsured Children

Does your child need Health Insurance?

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

Table of Contents


Filing Options, Forms and Assistance	1
Do You Need to File a Virginia Income Tax Return?	2
When to File Your Return	2
Amended Returns.....	3
Where to File	3
Residency Status and Choosing the Right Form to File.....	4
Getting Started	6
Do You Need to Complete Virginia Schedule ADJ?	6
Assembling Your Return	6
Instructions for Form 760.....	7
Line Instructions for Form 760	8
Spouse Tax Adjustment Worksheet	14
Instructions for Virginia Schedule ADJ	17
Additions to Income	18
Subtractions from Income.....	19
Deductions from Income.....	21
Tax Credit for Low Income Individuals or Virginia Earned Income Credit.....	23
Adjustments to the Amount of Tax	24
Voluntary Contributions.....	25
Instructions for Virginia Schedule OSC	26
Credit for Tax Paid to Another State	26
About Virginia Schedule CR.....	27
Voluntary Contributions (Information on Organizations).....	28
Tax Table	34
List of Localities and Mailing Addresses.....	See inside back cover



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**Flexible
Tax Advantaged
Affordable**

Filing Options, Forms and Assistance

Filing Options

- **e-file your return online:** Electronic Filing, or e-file for short, is used to electronically prepare and file your IRS and State tax return over the Internet. There are several commercial tax preparation software companies that participate as an e-file provider. Most of these software companies have websites that provide taxpayers with online options for completing and filing returns electronically and many taxpayers qualify for **Free** e-file. Please visit our website to find out more about providers of free and paid e-file services.

Please note, if you file online please do not also send us a paper copy of your return

- **File your return on paper:**
 - Most commercial tax preparation software provides the ability to print a copy of your state tax return
 - Download returns and schedules from our website **www.tax.virginia.gov**
 - Order forms online through our website or call (804) 440-2541
 - Tax forms can be obtained at your local Commissioner of the Revenue Office

For handprint forms, we ask that you carefully print your information so it can be easily read and will not delay the processing of your return. Please use black ink and not pencil.

Please note: If you file your return electronically your refund will typically be issued in about 1 week. If you file your tax return on paper your refund will typically be issued in about 4 weeks from the date we receive it. If you request a paper refund check instead of direct deposit, please add another week to your wait time.

Assistance

- Contact us for assistance using **Live Chat** or **Secure e-mail** at **www.tax.virginia.gov**
- Call Customer Service at **804-367-8031**. For TDD equipment call (804) 367-8329.
- Requests for information may be mailed to:

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

(Please do not mail your return to this address)

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

Do You Need to File a Virginia Income Tax Return?

Complete Form 760, Lines 1 through 9, to determine your Virginia adjusted gross income (VAGI). If the amount on Line 9 is less than the amount shown below for your filing status, your Virginia income tax is \$0.00 and you are entitled to a refund of any withholding or estimated tax paid. You must file a return to receive a refund. To claim a refund in these cases skip to Line 17 and enter "0" as your tax, then complete Lines 18 through 31. You must file if you are:

Single and your VAGI is \$11,650 or more

Married filing jointly and *combined* VAGI is \$23,300 or more

Married filing separately and your VAGI is \$11,650 or more

When to File Your Return

Filing by mail - If you are mailing several documents please consider using a flat envelope to ensure proper handling and faster processing. When filing by mail, the envelope must be postmarked by the due date. Put the correct postage on your envelope. If your return is sent back to you because of insufficient postage, you are liable for penalties and interest if the postmark on the remailed return is after the due date.

Calendar year filer - If your tax year is January 1, 2010 - December 31, 2010, your individual income tax return must be postmarked no later than **May 2, 2011**, to avoid late filing penalties and interest.

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

Outside U.S. - If you are living or traveling outside the United States and Puerto Rico (including serving in the military), the due date of your return is July 1, 2011. Fill in the overseas oval near the bottom of Page 2 of Virginia Form 760.

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

Extension Provisions: Virginia law provides an automatic six-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 percent of your tax by the due date, May 2 for calendar year filers. To make a payment of tentative tax, use Form 760IP.

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 fifteen days, or a one-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. Servicemembers who claim this extension should write "Combat Zone" on the top of tax returns, as well as any notice issued by the Virginia Department of Taxation to combat zone personnel regarding tax collection or examination, and on the outside of the return envelopes used to mail the return. More information can be obtained from Tax Bulletin 05-5 on the website at www.policylibrary.tax.virginia.gov/OTP/policy.nsf. Go to the Tax Bulletin section and select VTB 05-5 (PD 05-67) from the list of 2005 tax bulletins.

In addition, every member of the armed services deployed outside of the United States is allowed an extension of his or her due date. The extension will expire 90 days following the completion of deployment. Service members who claim this extension should write "Overseas Noncombat" on the top of their tax returns.

Additional information for Spouses of Military Personnel is provided in the **Residency Status and Choosing the Right Form to File** section later in this booklet.

Amended Returns

If you or the Internal Revenue Service amends your federal return resulting in changes to your taxable income or any amount affecting the Virginia return, you must file an amended Virginia return within one year. In addition, if you file an amended return with any other state that affects your Virginia income tax, you must file an amended Virginia return within one year. The Department of Taxation may issue a refund only if the amended return is filed within:

- three years from the due date of the original return, including valid filing extensions;
- one 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;
- one 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;
- two 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
- two years from the payment of an assessment, provided the amended return raises issues relating only to the prior assessment and the refund does not exceed the amount of tax paid on the prior assessment.

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

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

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

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

Where to File

Use e-file to electronically file your federal and state tax returns at the same time. Software programs are available online and for purchase in stores that provide e-file capability. All e-file software will automatically check for completeness, correct errors, generate the applicable schedules and transmit the return from your computer to the IRS's computer and to our computer. Some vendors will provide this service FREE based on certain qualifiers.

To file by mail, use the mailing address listed on the back cover of this book and look up the city or county where you live or file directly with the Virginia Department of Taxation. Local phone numbers are also provided.

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

Residency Status and Choosing the Right Form to File

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



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

Step 1: Determine your residency status

Domiciliary Resident

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

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

Actual Resident

You are an *actual* resident if:

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

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

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

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

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

***Spouses of Military Personnel:** Under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act, a spouse of a military servicemember may be exempt from Virginia income tax on wages if (i) the servicemember is present in Virginia in compliance with military orders; (ii) the spouse is present in Virginia solely to be with the servicemember; (iii) they both maintain domicile in another state that is the same for both spouses. More information is available in Tax Bulletin 09-176 and Tax Bulletin 10-1 available on the website at www.tax.virginia.gov.

Residency Status and Choosing the Right Form to File

Step 2: Determine which income tax return you should file

Virginia Residents

File Form 760, Resident Return, if:

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

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

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

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

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

Nonresidents

File Form 763, Nonresident Return, if:

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

Income from Virginia sources includes:

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

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

Exceptions for Certain Nonresidents

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

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

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

Getting Started

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

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

- Your completed federal income tax return.
- W-2, 1099 and VK-1 forms showing Virginia withholding.
- Virginia Schedule ADJ. See next section.
- Schedule OSC and other state income tax returns filed if you are claiming the credit for tax paid to another state.
- Virginia Schedule CR. See Page 27.

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

Do You Need to Complete Virginia Schedule ADJ?

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

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



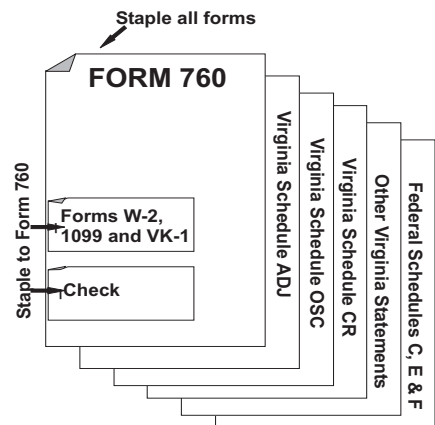
All out-of-state credit computations should be made on the Schedule OSC.

Assembling Your Return

ATTACHMENTS TO FORM 760

- W-2s, 1099s & VK-1s
- Schedule ADJ
- Schedule OSC
- Schedule CR
- 760C or 760F
- VA Credit Schedules
- Other VA Statements or Schedules
- Federal Schedules C, C-EZ, E and F
- Other federal forms as applicable

Enclose the **original** Virginia Form 760, Schedule ADJ, Schedule OSC and Schedule CR. Do not send photocopies of these forms. Photocopies of all supporting documents are acceptable.



Instructions for Form 760

Name and Address

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

Deceased Taxpayers

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

Single filers: You must list the filer's name and Social Security Number and fill in the oval on page 2 for Primary Taxpayer Deceased. Include a copy of the federal Form 1310 and/or the appropriate court appointment papers.

Joint filers: If one filer is deceased, the names and Social Security Numbers of both filers must be listed. Fill in the oval on page 2 to indicate the deceased filer. Use the Primary Taxpayer Deceased oval if the filer in the Your name and Social Security Number fields is deceased. Use the Spouse Deceased oval if the filer in the Spouse name and Social Security Number fields is deceased.

If completing a return for joint filers with both filers deceased, the names and Social Security Numbers of both filers must be listed. Fill in both deceased ovals on page 2. Include a copy of the federal Form 1310 and/or the appropriate court appointment papers.



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

Ovals - Fill in any ovals that apply to you.

- Name or filing status has **changed** since last filing.
- Virginia return was not filed last year.
- Dependent on another's return - Be sure to see Page 11.
- Amended return - Be sure to fill in both ovals if amending due to Net Operating Loss Deduction.
- I (We) authorize the Dept. of Taxation to discuss my (our) return with my (our) preparer - Fill in the oval to authorize the Department of Taxation to discuss your return information with your tax preparer. This will allow the Department of Taxation to respond directly to inquiries from your preparer without contacting you separately for authorization.

Social Security Number

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

PRIVACY ACT

In compliance with the Privacy Act of 1974, disclosure of your Social Security Number is mandatory under the authority of Section 58.1-209 of the *Code of Virginia*. Your Social Security Number is used both as a means of identifying your income tax return and also of verifying the identity of individuals for income tax refund purposes.

Locality Code: Look up the three-digit code on the inside back cover for the locality in which you lived on January 1, 2011. Enter the corresponding number in the boxes provided on the form. Local school funding is allocated based in part on this information.

Filing Status

In most cases, your filing status will be the same as the one you selected on your federal return. Fill in the oval next to the appropriate filing status. Fill in the Head of Household oval if you checked the Head of Household box on your federal return.

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

Exemptions

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

Dependents: Generally, you may claim the same number of dependent exemptions allowed on your federal return. If using Filing Status 3, see the Filing Status instructions in the previous section for the rules on claiming dependents. You may never claim less than a whole exemption. The same dependent may not be claimed on separate returns.

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

65 or Over: To qualify for the additional personal exemption for age 65 or over, you must have been age 65 or over on or before January 1, 2011.

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

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

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

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

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

Line Instructions

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 less than 50 cents should be rounded down while all amounts of 50 cents - 99 cents should be rounded up.

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

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

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

Line 4 - Age Deduction

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

For 2010, taxpayers born on or before January 1, 1946, may qualify to claim an age deduction based on birth date, filing status and income. A taxpayer who claims an age deduction may **NOT** claim either of the following:

Disability Subtraction: If you claim an age deduction, you may not claim a disability subtraction. For married taxpayers, each spouse, if eligible, may claim either an age deduction or a disability subtraction. You should claim the deduction or subtraction that gives you the greatest tax benefit.

Credit for Low Income Individuals or Virginia Earned Income Credit: You may not claim both an age deduction and a credit for low income or Virginia Earned Income Credit. For married taxpayers filing separate returns, if one spouse claimed a credit for low income or Virginia Earned Income Credit, neither spouse can claim an age deduction.

If you, or your spouse if you are married, are not claiming a disability subtraction or a credit for low income and your birth date is on or before January 1, 1946, please read the information below to determine if you qualify for an age deduction and how to determine the amount of the age deduction you may claim for 2010.

Taxpayers Age 65 and Older

If you, or your spouse, were **born on or before January 1, 1946**, you may qualify to claim an age deduction of up to \$12,000 each for 2010. 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:** You may claim an age deduction of \$12,000. If you are married, each spouse born on or before January 1, 1939, may claim a \$12,000 age deduction. For individuals born after January 1, 1939, the age deduction is based on the criteria below.
- **On or between January 2, 1939, and January 1, 1946:** Your age deduction is based on your income. A taxpayer's income, for purposes of determining an income-based age deduction is the taxpayer's *adjusted federal adjusted gross income* or "AFAGI." A taxpayer's AFAGI is the taxpayer's federal adjusted gross income, modified for any fixed date conformity adjustments, and reduced by any taxable Social Security and Tier 1 Railroad Benefits.
 - For Filing Status 1, Single 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 Age Deduction worksheet on the next page.**




Notice to All Married Taxpayers: A married taxpayer's income-based age deduction is **always** determined using the married taxpayers' joint AFAGI. Regardless of whether you are filing jointly or separately, if you are married, your income-based age deduction is determined using both your and your spouse's income. In addition, if both spouses are claiming an income-based age deduction, regardless of whether filing jointly or separately, the married taxpayers must compute a joint age deduction first, then allocate half of the joint deduction to each spouse.

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

Age 65 and Older Age Deduction Worksheet

FOR 2010: Only taxpayers born on or between January 2, 1939, and January 1, 1946, may claim an income-based age deduction for 2010. 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 both spouses' income.

<p>1. Enter the number of taxpayers born on or between January 2, 1939, and January 1, 1946, who are claiming an <u>income-based age deduction</u> for Age 65 and Older.</p> <p>A. <i>Filing Status 1, Single:</i> Enter 1.</p> <p>B. <i>All Married Taxpayers:</i></p> <ul style="list-style-type: none"> ● If one spouse is claiming an <u>income-based age deduction</u>: Enter 1. ● If both spouses are eligible to claim an <u>income-based age deduction</u> and both spouses are filing Virginia returns, regardless of whether you are filing jointly or separately: Enter 2. 		
<p>2. Enter your Federal Adjusted Gross Income (FAGI).</p> <p>A. <i>Filing Status 1, Single:</i> Enter your FAGI from your federal return.</p> <p>B. <i>All Married Taxpayers:</i> Enter the combined FAGI for you and your spouse from your federal return(s).</p>		
<p>3. Enter your fixed date conformity (FDC) addition, if applicable.</p> <p>A. <i>Filing Status 1, Single:</i> Enter your FDC addition.</p> <p>B. <i>All Married Taxpayers:</i> Enter the combined FDC addition for you and your spouse.</p>		
<p>4. Add Line 2 and Line 3 and enter the total.</p>		
<p>5. Enter your fixed date conformity (FDC) subtraction, if applicable.</p> <p>A. <i>Filing Status 1, Single:</i> Enter your FDC subtraction.</p> <p>B. <i>All Married Taxpayers:</i> Enter the combined FDC subtraction for you and your spouse.</p>		
<p>6. Subtract Line 5 from Line 4 and enter the difference.</p>		
<p>7. Enter your Social Security and Tier 1 Railroad Benefits.</p> <p>A. <i>Filing Status 1, Single:</i> Enter taxable benefits from your federal return.</p> <p>B. <i>All Married Taxpayers:</i> Enter the combined taxable benefits for you and your spouse from your federal return(s).</p>		
<p>8. Subtract Line 7 from Line 6 and enter the difference. This is your AFAGI.</p>		
<p>9. Enter the income limit for your age deduction - <i>Filing Status 1, Single: enter \$50,000</i> <i>All Married Taxpayers, enter \$75,000</i></p>		
<p>10. If Line 8 is less than Line 9, your AFAGI is below the threshold.</p> <p>A. <i>Filing Status 1, Single:</i> Enter \$12,000 here and on your return.</p> <p>B. <i>All Married Taxpayers:</i> Enter \$12,000 here for each spouse claiming an income-based age deduction here and on your return(s).</p>	You	Spouse
<p>11. If Line 8 is greater than Line 9, subtract Line 9 from Line 8 and enter the difference.</p>		
<p>12. Multiply Line 1 by \$12,000 and enter result.</p>		
<p>13. If Line 11 is greater than Line 12: You do not qualify for an age deduction. If married and you are computing an income-based age deduction for both spouses, neither spouse qualifies for an age deduction.</p>		
<p>14. If Line 12 is greater than Line 11, subtract Line 11 from Line 12 and enter the difference.</p> <p>A. <i>Filing Status 1, Single:</i> This is your age deduction. Enter on your return.</p> <p>B. <i>Married Taxpayer and <u>only one spouse</u> claiming an income-based age deduction:</i> This is your age deduction. Enter on your return.</p> <p>C. <i>Married Taxpayers and <u>both spouses</u> claiming an income-based age deduction - Go to Line 15.</i></p>		
<p>15. <i>Married Taxpayers and both spouses are claiming an income-based age deduction:</i> Divide Line 14 by 2. Enter result in the "You" and "Spouse" columns. Enter on your return(s).</p>	You	Spouse

Line Instructions - Virginia Form 760

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

STANDARD DEDUCTIONS

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

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

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

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

ITEMIZED DEDUCTIONS

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

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

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

FDC WORKSHEET

Fixed Date Conformity Modification To Itemized Deductions

Enter the information requested on each line. In most cases, the deduction allowed on federal Schedule A will be allowed on the FDC Worksheet. The exceptions are Gifts to Charity (Sch. A, Line 19) and Casualty and Theft Loss (Sch. A, Line 20). These amounts should be recomputed by substituting the amount on Line 5 of this worksheet for the FAGI you used to compute your federal limitations.

Computation of Fixed Date Conformity Federal Adjusted Gross Income

- 1 Federal Adjusted Gross Income (FAGI) from federal return1 _____
- 2 Fixed date conformity additions to FAGI2 _____
- 3 Subtotal. Add Lines 1 and 2.....3 _____
- 4 Fixed date conformity subtractions from FAGI4 _____
- 5 Fixed date conformity FAGI. Subtract Line 4 from Line 3.....5 _____

MODIFICATIONS TO ITEMIZED DEDUCTION DUE TO FIXED DATE CONFORMITY

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

- 6 Medical and dental expenses claimed on federal Schedule A, Line 1.6 _____
- 7 Enter amount from Line 5 above7 _____
- 8 Multiply Line 7 above by 7.5% (.075).....8 _____
- 9 Subtract Line 8 from Line 6. If Line 8 is greater than Line 6, enter -0-9 _____
- 10 Enter the amount from federal Schedule A, Line 9.....10 _____
- 11 Enter the amount from federal Schedule A, Line 15.....11 _____
- 12 Enter the amount from federal Schedule A, Line 19.....12 _____
- 13 Enter the amount from federal Schedule A, Line 20.....13 _____
- 14 Unreimbursed employee expenses from federal Schedule A, Line 2114 _____
- 15 Tax preparation fees from federal Schedule A, Line 22.....15 _____
- 16 Other expenses claimed on federal Schedule A, Line 23.....16 _____
- 17 Add Lines 14 through 16.....17 _____
- 18 Enter amount from Line 5 above18 _____
- 19 Multiply Line 18 above by 2% (.02).....19 _____
- 20 If Line 19 is greater than Line 17, enter -0-. Otherwise, subtract Line 19 from Line 17.....20 _____
- 21 Enter the amount from federal Schedule A, Line 28.....21 _____
- 22 Add Lines 9, 10, 11, 12, 13, 20 and 21.....22 _____

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

Line 11 Exemptions Enter the total dollar amount from Exemption Section A plus the total dollar amount from Exemption Section B.

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

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

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

Line 15 Amount of Tax To compute your tax, you can use either the tax table or the tax rate schedule on Page 34 or use the Tax Calculator on our website.

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

- Recompute your Federal Adjusted Gross Income (FAGI) as if you and your spouse filed separate federal returns. A worksheet is provided on the next page to help in computing separate FAGI.
- Use the recomputed FAGI to compute the Virginia Adjusted Gross Income (VAGI) for each spouse.
- Use the separate VAGI on Line 1 of the Spouse Tax Adjustment Worksheet.

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

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

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



To claim a Spouse Tax Adjustment, both taxpayers on the joint return must have income.



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

Spouse Tax Adjustment Worksheet

Be sure to enter the Virginia Adjusted Gross Income for each spouse on Lines 16a and 16b of Form 760.

PART 1: SEPARATE YOUR INCOME AND EXEMPTIONS

1. Enter the portion of the Virginia Adjusted Gross Income (VAGI) on Line 9 of Form 760 that is related to each spouse
Use the worksheet at the bottom of the page to compute the separate VAGI for each spouse.
2. Enter separate personal exemption amounts. Enter a 1 in the boxes that apply and multiply the total by \$800.
Add \$930 to the total to compute the personal exemptions for you and spouse.

	65 or over	+	Blind	=	Total	x	\$800 =	+	\$930 =	
You:										
Spouse:										

3. Subtract Line 2 from Line 1. If either amount is 0 or less, stop here; you do not qualify for this credit

PART 2: CALCULATE YOUR TAX ADJUSTMENT

4. Enter the taxable income from Line 14 on Form 760
5. Enter the smaller amount from Line 3 above. **If this amount is larger than \$17,000 and Line 4 is larger than \$34,000, skip to Line 12 and enter \$259 as the credit**
6. Subtract Line 5 from Line 4 (if \$0 or less, enter \$0)
7. Divide the amount on Line 4 by 2
8. Enter the tax on the **smaller** amount from Line 5 or Line 7. Refer to the tax table or rate schedule
9. Enter the tax on the **larger** amount from Line 6 or Line 7. Refer to the tax table or rate schedule
10. Add Lines 8 and 9
11. Enter the tax from Line 15 on Form 760
12. **TAX ADJUSTMENT:** Subtract Line 10 from Line 11. Enter this amount on Line 16 of Form 760

The Spouse Tax Adjustment cannot exceed \$259

Worksheet for Determining Separate Virginia Adjusted Gross Income

STEP 1 – Determine Separate Federal Adjusted Gross Income

- | | You | Spouse |
|---|-----|--------|
| 1. Wages, salaries, etc..... | | |
| 2. Taxable interest and dividend income..... | | |
| 3. Taxable refunds, adjustments or offsets of state and local income tax..... | | |
| 4. Business income..... | | |
| 5. Capital gains/losses and other gains/losses..... | | |
| 6. Taxable pensions, annuities and IRA distributions..... | | |
| 7. Rents, royalties, partnerships, estates, trusts, etc..... | | |
| 8. Other income (Farm Income, taxable social security, etc.)..... | | |
| 9. Gross income - add Lines 1 through 8..... | | |
| 10. Adjustments to gross income..... | | |
| 11. FAGI - subtract Line 10 from Line 9..... | | |

(The total of both columns should equal your joint FAGI reported on your 1040, 1040A or 1040EZ)

STEP 2 – Determine Separate Virginia Adjusted Gross Income

- | | | |
|---|--|--|
| 12. Total additions to FAGI (Form 760, Line 2)..... | | |
| 13. Sub-total - add Lines 11 and 12..... | | |
| 14. Age Deduction (Form 760, Line 4)..... | | |
| 15. Social Security Act and Tier 1 Railroad Retirement Act Benefits (Form 760, Line 5)..... | | |
| 16. State income tax refund or overpayment credit reported as income on your federal return (Form 760, Line 6)..... | | |
| 17. Other Subtractions (Form 760, Line 7)..... | | |
| 18. Total Subtractions from FAGI – add Lines 14, 15, 16, and 17..... | | |

- | | | |
|---|--|--|
| 19. Subtract Line 18 from Line 13. These are your separate VAGI amounts to be used on Line 1 of the Spouse Tax Adjustment Worksheet | | |
|---|--|--|
- (The total of both columns should equal your combined VAGI reported on Line 9 of your 760)*

Enter VAGI amounts here
and on Form 760, Lines 16a and 16b

Line Instructions - Virginia Form 760

- Line 17 Net Amount of Tax** Subtract Line 16 from Line 15 and enter the difference on Line 17.
- Line 18a Virginia Tax Withheld During Tax Year 2010** Enter the amount of Virginia tax withheld from your W-2, 1099 and VK-1 form(s) in the box labeled "Your Virginia Withholding."
- Line 18b** If filing a joint return, enter the amount of Virginia tax withheld from your spouse's W-2, 1099 and VK-1 form(s) in the box labeled "Spouse's Virginia Withholding."
- Line 19 Estimated Payments for Tax Year 2010** Enter the total amount of your 2010 estimated payments. Remember to include any overpayment from your 2009 tax return that you applied to your 2010 estimated taxes (calendar year filers due dates are May 3, 2010; June 15, 2010; September 15, 2010; and January 15, 2011).

If you did not have enough income tax withheld this year, you may need to increase the amount of tax withheld or pay estimated income tax for 2011. Generally, you are required to make payments of estimated income tax if your estimated Virginia tax liability exceeds your Virginia withholding and other tax credits by more than \$150. **To make estimated payments, file Form 760ES or visit our website at www.tax.virginia.gov/ind.**

- Line 20 Extension Payments** Enter the amount of tentative tax paid with your Form 760IP or the amount paid if you made an extension payment on our website.
- Line 21 Tax Credit for Low Income Individuals or Virginia Earned Income Credit** If you claimed a Credit for Low Income Individuals or Virginia Earned Income Credit on Virginia Schedule ADJ, enter the total amount from Line 17 of Schedule ADJ. Refer to Page 23 of this Instruction booklet for additional information. The amount of the credit claimed may not exceed your tax liability on Line 17 of Form 760. For example, if net tax on Line 17 is \$141, and the allowable amount of your eligible credit is \$300, then enter \$141 on Line 21.
- Line 22 Credit for Tax Paid to Another State** Enter the amount of credit for tax paid to another state that you claimed on Schedule OSC, Line 21. Refer to Page 26 for additional information. **You must attach Schedule OSC and a copy of each state return for which you are claiming credit. The other state's return must show the computation of tax due.**
- Line 23 Other Credits** If you claimed any credits on Virginia Schedule CR, enter the amount from Section 4, Part 1 Line 1A of Virginia Schedule CR.
- If you are only claiming a Political Contributions Credit, enter the amount of the credit and fill in the oval. You do not need to attach Schedule CR. The Political Contributions Credit is available to individuals who make contributions to candidates for state or local political office. The credit is 50 percent of the amount of the contribution, subject to a \$25 limit for individuals and a \$50 limit for married taxpayers filing jointly and cannot exceed your tax liability.
- Note: The Credit for Low Income Individuals, the Credit for Taxes Paid to Another State and most credits from Schedule CR, including the Political Contribution Credit, are nonrefundable. The total of all nonrefundable credits cannot exceed your tax liability as shown on Line 17 of Form 760.
- Line 24 Total Payments and Credits** Add the amounts on Lines 18 through 23.
- Line 25** If Line 24 is smaller than Line 17, subtract Line 24 from Line 17. **This is the amount of tax you owe.**
- Line 26** If Line 17 is smaller than Line 24, subtract Line 17 from Line 24. **This is the amount of tax you have overpaid.**
- Line 27** If you would like some or all of your overpayment from Line 26 credited to your estimated taxes for next year, enter the amount in the box.
- Line 28 Adjustments and Voluntary Contributions** If you reported any adjustments or voluntary contributions on Virginia Schedule ADJ, enter the total amount from Line 24 of Schedule ADJ.
- Line 29** Add Line 27 and Line 28.
- Line 30** *If you owe tax on Line 25, and you reported any adjustments or voluntary contributions on Virginia Schedule ADJ, add Lines 25 and 29 and enter the total.*

-OR-

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

PAYMENT OPTIONS

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

Check: If you file your return locally, make your check payable to the Treasurer or Director of Finance of the city or county in which you reside; otherwise, make your check payable to the Department of Taxation. See the inside back cover for a listing of localities. Make sure your Social Security Number is on your check and make a notation that it is your 2010 Virginia income tax payment.

If you file but do not pay with the return, you will be billed if your payment is not submitted by May 2nd. To submit a payment separately from the return, but on or before May 2nd, go to our website and download the Form 760PMT.

Important: Never submit Form 760PMT with a copy of your return.

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

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

The company processing the transaction will assess an additional fee. Prior to payment, you will be informed of the fee and will have the option to cancel the transaction at that time with no charge. After you complete the transaction be sure to fill in the oval on Line 30 indicating that you have arranged for a credit or debit card payment.

PAYMENT SERVICES PROVIDED BY:



PAYMENT CARDS ACCEPTED



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

Direct Deposit - Get your refund faster! Have your refund deposited directly into your bank account. If the ultimate destination of your refund is to a financial institution within the territorial jurisdiction of the United States, you can use direct deposit to receive your refund fast! However, new federal banking regulations have imposed additional reporting requirements on direct deposit of refunds that are ultimately intended for a financial institution outside of the United States. At present, the Virginia Department of Taxation will not support direct deposit of refunds when the ultimate destination is a financial institution outside of the United States. Therefore, when you request direct deposit of your refund by providing bank information on your return, you are certifying that the ultimate destination of the funds is within the United States. 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.

Fill in the oval to indicate whether the account number is for a checking or savings account.

Bank Routing Number: Enter your bank's nine-digit routing transit number printed on the bottom of your check. The first two digits of the routing number must be 01 through 12 or 21 through 32. Do not use a deposit slip to verify the number. It may contain internal routing numbers that are not part of the actual routing number.

Bank Account Number: Enter your bank account number up to 17 digits. Do not enter hyphens, spaces or special symbols. Enter the number from left to right and leave any unused boxes blank. *Do not include the check number.*

If you prefer to have your check mailed to you, or if the destination of the funds is outside the territorial jurisdiction of the United States, simply leave the direct deposit information blank.

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

The image shows a sample check form with the following details:

- Payee:** John Smith, Mary Smith, 100 Main Street, Richmond, VA 23220
- Date:** _____
- Pay to the Order of:** _____
- Amount:** \$ _____ Dollars
- Bank:** ANYTOWN BANK, Anytown, VA 20000
- FOR:** _____
- Routing Number:** (250250025) (202020186) 1234
- Account Number:** 1234
- Check Number:** 1234
- Annotations:** Arrows point from the routing and account numbers in the MICR line to their respective labels. A box labeled "Do not include the check number" points to the check number in the MICR line.

Remember: It is always faster and more efficient to file your return electronically. If you file your tax return electronically your refund will typically be processed in about 1 week. If you file your tax return on paper, please expect your refund to typically take about 4 weeks. Regardless of whether you file your return electronically or on paper, if you request a paper refund check instead of direct deposit, please add another week to your wait time.

Line Instructions - Virginia Form 760

Fill in all ovals that apply

- Qualifying farmer, fisherman or merchant seaman.
- Federal Schedule C filed with your federal return.
- Overseas on due date. If you were overseas on May 2, 2011, fill in this oval and attach a statement explaining your situation. Your return is due **by July 1, 2011.**
- Earned Income Credit claimed on your federal return. If you claimed an Earned Income Credit on your federal return, fill in the oval and enter the amount of the federal credit claimed.
- Primary Taxpayer Deceased if filer in the Your name and Social Security Number fields is deceased.
- Spouse Deceased if filer in the Spouse name and Social Security Number fields is deceased.

Signature(s)

Be sure to sign and date your return. If filing jointly, both spouses must sign the return. In so doing, you agree that filing jointly on this return makes you jointly and severally liable for the tax due and any refunds will be paid jointly. Include your daytime and evening phone numbers in the spaces provided.

Tax Preparer Information

Tax preparers who prepared 100 or more individual income tax returns for a taxable year are required to file all individual income tax returns using electronic means. Previously, large income tax preparers had the option of filing returns electronically or using 2D barcoded paper returns.

An "income tax return preparer" means a person who prepares, or employs one or more individuals to prepare, an income tax return for compensation. An income tax return preparer does not include volunteers who prepare tax returns for the elderly or poor as part of a nonprofit organization's program.

Tax preparers may request a hardship waiver to these filing requirements by completing and submitting Form 8454P. In addition, taxpayers who use a tax preparer subject to these filing requirements may opt out of filing by electronic medium by completing Form 8454T. For additional information, visit our website at **www.tax.virginia.gov**.

For returns completed by a paid tax preparer, the tax preparer is required to complete the fields located at the bottom of Page 2, Form 760.

Instructions for Virginia Schedule ADJ

FIXED DATE CONFORMITY UPDATE FOR 2010

Virginia's date of conformity with the Internal Revenue Code (IRC) was advanced from December 31, 2008, to January 22, 2010. The 30% and 50% bonus depreciation allowance for certain assets under the IRC and the 5-year net operating loss (NOL) carry back allowed for net operating losses generated in taxable year 2008 or 2009 are still not allowed. Additional fixed date conformity adjustments may be required for Cancellation of Debt Income under IRC § 108(i), and the domestic production deduction under IRC § 199.

At the time these instructions went to print, the only required adjustments for "fixed date conformity" were those mentioned above. However, if federal legislation is enacted that results in changes to the Internal Revenue Code for the 2010 taxable year, taxpayers will be required to make adjustments to their Virginia returns that are not described in the instruction booklet. Information about any such adjustments will be posted on the Department's website at www.tax.virginia.gov.

Additions to Income

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

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

Line 2 Other additions to Federal Adjusted Gross Income

Line 2a Fixed Date Conformity Addition

A. Bonus Depreciation If depreciation was included in the computation of your Federal Adjusted Gross Income and one or more of the depreciable assets received the special 30% or 50% bonus depreciation deduction for federal purposes in any year from 2001 through 2010 inclusive, then depreciation must be recomputed for Virginia purposes as if such assets did not receive the special 30% or 50% bonus depreciation deduction for federal purposes in any year from 2001 through 2010 inclusive. If the total 2010 Virginia depreciation is less than 2010 federal depreciation, then the difference must be recognized as an **addition**.

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

B. Other Fixed Date Conformity Additions Use addition Code 13 below if you have a cancellation of debt income addition due to Fixed Date Conformity. If you are required to make any Other Fixed Date Conformity additions, enter the total amount of such additions on this line. Also, please attach a schedule and explanation of such additions.

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

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

Lines 2b - 2c Other Additions

On Lines 2b - 2c, enter the two digit code listed below, followed by the amount, for any additions to federal adjusted gross income in the categories listed below. **If you have more than two additions on Lines 2b-2c of Schedule ADJ, enter the code "00" and the total addition amount on 2b and attach an explanation of each addition to your return.**

CODE

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

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

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

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

13 Cancellation of Debt Income Enter the amount of cancellation of debt income from transactions in 2009 elected to be reported as an addition required by conformity in equal amounts over three taxable years: 2009, 2010 and 2011. For such income from transactions in 2010, the full amount must be reported as an addition in the 2010 taxable year.

14 Income from Dealer Disposition of Property Enter the amount that would be reported under the installment method from certain dispositions of property. If, in a prior year, the taxpayer was allowed a subtraction for certain income from dealer dispositions of property made on or after January 1, 2009, in the years following the year of disposition, the taxpayer is required to add back the amount that would have been reported under the installment method. Each disposition must be tracked separately for purposes of this adjustment.

15 Domestic Production Deduction Enter 1/3 of the total amount of the domestic production deduction claimed on your federal return pursuant to IRC § 199. For taxable years 2010 and thereafter, Virginia does not conform to the domestic production deduction allowed under IRC § 199. Instead of allowing this deduction to flow through, Virginia allows a deduction equal to two-thirds of the federal deduction.

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

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

Subtractions from Income

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

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

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

Line 5 Disability Income Enter the amount of disability income reported as wages (or payments in lieu of wages) on your federal return for **permanent and total disability**. On joint returns, each spouse can qualify for the deduction. Individuals can subtract up to \$20,000 of disability income as defined under Internal Revenue Code Section 22(c)(2)(b)(iii).

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

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

Line 6 Other subtractions from federal adjusted gross income
Line 6a - Special Fixed Date Conformity Subtraction

A. Bonus Depreciation If depreciation was included in the computation of your Federal Adjusted Gross Income and one or more of the depreciable assets received the special 30% or 50% bonus depreciation deduction for federal purposes in any year from 2001 through 2010 inclusive, then depreciation must be recomputed for Virginia purposes as if such assets did not receive the special 30% or 50% bonus depreciation deduction for federal purposes in any year from 2001 through 2010 inclusive. If the total 2010 Virginia depreciation is more than 2010 federal depreciation, then the difference must be recognized as a subtraction.

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

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

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

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

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

Other Subtractions for Lines 6b - 6d

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

CODE

20 **Income from Virginia Obligations** - Enter the amount of income from Virginia obligations that you included in your federal adjusted gross income. Income from Virginia obligations would include interest on Virginia state bonds or municipal obligations and gains from sales of those obligations that are included in your federal adjusted gross income.

21 **Federal Work Opportunity Tax Credit Wages** - Enter the amount of wages or salaries eligible for the federal work opportunity tax credit that you included in your federal adjusted gross income. Do not enter the federal credit amount.

CODE

22 **Tier 2 and Other Railroad Retirement and Railroad Unemployment Benefits** - Enter the amount of Tier 2 vested dual benefits and other Railroad Retirement Act benefits and Railroad Unemployment Insurance Act benefits included in federal adjusted gross income and reported on your federal return as a taxable pension or annuity.

24 **Virginia Lottery Prizes** - Enter the sum of all prizes under \$600 awarded to you by the Virginia Lottery Department to the extent that you included them in your federal adjusted gross income.

Virginia Schedule ADJ

- 28 Virginia National Guard Income** - Enter the amount of wages or salaries for active and inactive service in the National Guard of the Commonwealth of Virginia for persons of rank O3 and below included in federal adjusted gross income. This amount may not exceed the amount of income received for 39 days or \$3,000, whichever is less. Reminder: This subtraction does not apply to members of the active or reserve units of the Army, Navy, Air Force or Marines, or the National Guard of other states or the District of Columbia. If you claim this subtraction, you cannot claim a credit for Low Income Individuals.
- 29 Operation Joint Endeavor Combat Pay** - Enter the amount of combat pay for service in support of Operation Joint Endeavor that was included in federal adjusted gross income.
- 30 Military Pay and Allowances Attributable to Active Duty Service in a Combat Zone or a Qualified Hazardous Duty Area** - Enter any military pay and allowances earned while serving by the order of the President of the United States with the consent of Congress in a combat zone or qualified hazardous duty area treated as a combat zone for federal tax purposes pursuant to Section 112 of the Internal Revenue Code that has not been otherwise subtracted, deducted or exempted from federal adjusted gross income.
- 31 Retirement Plan Income Previously Taxed by Another State** - Enter the amount of retirement income received during the taxable year on which the contributions were taxed in another state, but were deductible from federal adjusted gross income during the same period. The total amount of this subtraction cannot exceed the amount of the contributions previously taxed by another state, usually in a previous year.
- 34 Virginia College Savings Plan Income Distribution or Refund** - Enter the amount of any income included in federal adjusted gross income that is attributable to a distribution of benefits or a refund from the Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund), in the event of a beneficiary's death, disability or receipt of scholarship.
- 37 Unemployment Compensation Benefits** - Enter the amount of unemployment compensation benefits received during the taxable year reported as income on your federal income tax return.
- 38 Basic Military Pay** - Some taxpayers who qualify as military personnel stationed inside or outside Virginia and who are on extended active duty for more than 90 days can subtract up to \$15,000 of military basic pay received during the taxable year. If the military basic pay does not exceed \$15,000, then the entire amount may be subtracted. If the basic military pay is over \$15,000, then the subtraction is reduced by the amount exceeding \$15,000. For every \$1.00 of income over \$15,000, the maximum subtraction is reduced by \$1.00. If your basic military pay is \$30,000 or more, you are not entitled to a subtraction. On joint returns, each spouse can qualify for the subtraction. If you claim this subtraction, you cannot claim a credit for Low Income Individuals.
- 39 Federal and State Employees** - Any individual who qualifies as a federal or state employee earning \$15,000 or less in annual salary from all employment can subtract up to \$15,000 of the salary from that state or federal job. If both spouses on a joint return qualify, each spouse may claim the subtraction. The subtraction cannot exceed the actual salary received. If you claim this subtraction, you cannot claim a credit for Low Income Individuals.
- 40 Income Received by Holocaust Victims** - To the extent included in your federal adjusted gross income, subtract any income resulting from the return or replacement of assets stolen during the Holocaust and throughout the time period leading up to, during, and directly after World War II as a result of: Nazi persecution, individual being forced into labor against his or her will, transactions with or actions of the Nazi regime, treatment of refugees fleeing Nazi persecution, or holding of such assets by entities or persons in the Swiss Confederation.
- 41 Payments Made under the Tobacco Settlement** - Enter the amount of payments received under the Tobacco Master Settlement Agreement, the National Tobacco Grower Settlement Trust, and the Tobacco Loss Assistance Program, provided they have not been deducted for federal tax purposes.
- 42 Gain on the Sale of Land for Open Space Use** - Enter the amount of any gain on the sale or exchange of real property or easement to real property which results in the property or easement being devoted to open-space use as defined in Section 58.1-3230 of the *Code of Virginia* for a period not less than 30 years.
- 44 Congressional Medal of Honor Recipients** - Enter the amount of military retirement income you received as an individual awarded the Medal of Honor.
- 45 Avian Influenza** - An individual income tax subtraction is available for indemnification payments received by qualified contract poultry growers and table egg producers as a result of the depopulation of poultry flocks because of avian influenza in 2002. Indemnification payments made to owners of poultry who contract with poultry growers do not qualify for this subtraction.
- 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. Report on Schedule ADJ, Line 6, Code 46. of Section 58.1-322(C)(31) of the *Code of Virginia*.

Virginia Schedule ADJ

- 49** **Certain Death Benefit Payments** - Allows a beneficiary taxpayer to subtract the death benefit payments received from an annuity contract that are subject to federal income taxation, for taxable years beginning on or after January 1, 2007.
- 51** **Gains from Land Preservation** - To the extent a taxpayer's federal gain includes gain or loss recognized on the sale or transfer of a Land Preservation Tax Credit, the taxpayer is required to subtract the gain or add back the loss on their Virginia return.
- 99** **Other** - Attach an explanation for other subtractions.

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

Deductions from Income

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

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

Other Deductions for Lines 8a - 8c

If you have more than three deductions on Lines 8a-8c of Schedule ADJ, enter the code "000" and the amount of total deductions in the first box and attach an explanation of each deduction to your return.

- 101** **Child and Dependent Care Expenses** - You may claim this deduction on your Virginia return only if you were eligible to claim a credit for child and dependent care expenses on your federal return. Enter the amount on which the federal credit for child and dependent care is based. (This is the amount on federal Form 2441 or Schedule 2 of Form 1040A that is multiplied by the decimal amount - up to \$3,000 for one dependent and \$6,000 for 2 or more.). **DO NOT ENTER THE FEDERAL CREDIT AMOUNT.**
- 102** **Foster Care Deduction** - Foster parents may claim a deduction of \$1,000 for each child residing in their home under permanent foster care, as defined in the Code of Virginia, providing they claim the foster child as a dependent on their federal and Virginia income tax returns.
- 103** **Bone Marrow Screening Fee** - Enter the amount of the fee paid for an initial screening to become a possible bone marrow donor, provided you were not reimbursed for the fee and did not claim a deduction for the fee on your federal return.
- 104** **Virginia College Savings Plan Prepaid Tuition Contract Payments and Savings Account Contributions** - If you are under age 70, enter the lesser of \$4,000 or the amount paid during the taxable year for each prepaid tuition contract or a savings trust account entered into with the Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund). If you paid more than \$4,000 per contract or account during the year, you may carry forward any undeducted amounts until the purchase price has been fully deducted. If you are age 70 or older, you may deduct the entire amount paid to the Virginia College Savings Plan during the year.
- 105** **Continuing Teacher Education** - A licensed primary or secondary school teacher may enter a deduction equal to twenty percent of unreimbursed tuition costs incurred to attend continuing teacher education courses that are required as a condition of employment, provided these expenses were not deducted from federal adjusted gross income.
- 106** **Long-Term Health Care Premiums** - Enter the amount of premiums paid for long-term health care insurance, provided they were not actually included as a deduction on Schedule A of your federal income tax return. In addition, the premiums may not have been used as the basis of the Virginia Long-Term Care Insurance Credit, although the taxpayer may be able to claim both the Credit and the Virginia deduction in the same year. For example, if an individual purchased a policy on July 1 and made payments on a monthly basis, he would claim a credit in the current taxable year for 6 months of premiums and a credit in the second year for the next six months of premiums in order to reach the allowed total of 12 months. In that case, the individual could also claim a deduction in the second year for the 6 months of premiums that were not used as a basis for the credit. See the Schedule CR instructions for more information.
- 107** **Virginia Public School Construction Grants Program and Fund** - Enter the amount of total contributions to the Virginia Public School Construction Grants Program and Fund, provided you have not claimed a deduction for this amount on your federal income tax return.
- 108** **Tobacco Quota Buyout** - Allows a deduction from taxable income for payments received in the preceding year in accordance with the Tobacco Quota Buyout Program of the American Jobs Creation Act of 2004 to the extent included in federal adjusted gross income. For example, on your 2010 Virginia return you may

deduct the portion of such payments received in 2009 that is included in your 2009 federal adjusted gross income; while payments received in 2010 may generate a deduction on your 2011 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 on certain energy efficient equipment or appliances, up to \$500 per year. If filing a joint return, you may deduct up to \$1,000.

110 Organ and Tissue Donor Expenses - Allows a deduction for unreimbursed expenses that are paid by a living organ and tissue donor that have not been taken as a medical deduction on the taxpayer's federal income tax return. The amount of the deduction is the lesser of \$5,000 or the actual amount paid by the taxpayer. If filing a joint return, the deduction is limited to \$10,000 or the actual amount paid.

111 Charitable Mileage - Enter the difference between 18 cents per mile and the charitable mileage deduction per mile allowed on federal Schedule A. If you used actual

expenses for the charitable mileage deduction, and those expenses were less than 18 cents per mile, then you may use the difference between actual expenses and 18 cents per mile.

112 Bank Franchise Subchapter S Corporation - Certain shareholders of small businesses may be able to deduct the gain or add the loss of the S Corporation. Complete the worksheet below to determine the amount of your adjustment.

113 Income from Dealer Disposition of Property - Allows an adjustment for certain income from dealer dispositions of property made on or after January 1, 2009. In the year of disposition the adjustment will be a subtraction for gain attributable to installment payments to be made in future taxable years provided that (i) the gain arises from an installment sale for which federal law does not permit the dealer to elect installment reporting of income, and (ii) the dealer elects installment treatment of the income for Virginia purposes on or before the due date prescribed by law for filing the taxpayer's income tax return. In subsequent taxable years the adjustment will be an addition for gain attributable to any payments made during the taxable year with respect to the disposition. In the years following the year of disposition, the taxpayer would be required to add back the amount that would have been reported under the installment method. Each disposition must be tracked separately for purposes of this adjustment.

199 Other - Attach an explanation for other deductions.

Computation of Deduction for S Corporation Subject to Bank Franchise Tax

Certain shareholders of small business corporations subject to bank franchise tax may deduct the gain or add back the loss of the S Corporation. Complete the worksheet below to determine the amount of your adjustment.

- a. If your allocable share of the income or gain of the S corporation was included in federal adjusted gross income, enter the amount here..... _____
- b. If your allocable share of the losses or deductions of the S corporation was included in federal adjusted gross income, enter the amount here. _____
- c. Enter the value of any distributions paid or distributed to you by the S corporation to the extent that such distributions were excluded from federal adjusted gross income. _____
- d. Add Line b and Line c _____
- e. Subtract line d from line a. This is your net deduction amount. If this amount is negative you must enter the amount on Schedule ADJ, line 8a and fill in the box marked "LOSS". _____

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

Tax Credit for Low Income Individuals or Virginia Earned Income Credit

You may be eligible to claim a Credit for Low Income Individuals if your family Virginia adjusted gross income (family VAGI) is equal to or less than the federal poverty guidelines and you meet the Eligibility Requirements. You are eligible for the Virginia Earned Income Credit if you claimed an earned income credit on your federal return. You cannot claim both a Credit for Low Income Individuals and a Virginia Earned Income Credit. Claim the credit that benefits you the most. Please complete the entire section.

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

Before claiming the credit, make sure you are eligible!



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

Line 10 Compute your Family VAGI: Enter your Social Security Number, name, and Virginia adjusted gross income (VAGI) from Line 9, Form 760.

For all married taxpayers, enter your spouse's Social Security Number and name and then follow the instructions below for your filing status:

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

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

Line 10: Add the VAGI amounts and enter the total. **This is your family VAGI.**

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

Eligible Exemptions	Poverty Guideline	Eligible Exemptions	Poverty Guidelines
1	\$ 10,830	5	\$ 25,790
2	14,570	6	29,530
3	18,310	7	33,270
4	22,050	8*	37,010

*For each additional person, spouse and dependent exemption, add \$3,740 to the poverty amount.

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

Line 13: Multiply Line 12 by \$300. Enter the result on Line 13 and proceed to Line 14. If you do not qualify for the Credit for Low Income Individuals but claimed an Earned Income Credit on your federal return, enter \$0 on Line 13 and proceed to Line 14.

Line 14: Enter the amount of Earned Income Credit claimed on your federal return. If you did not claim an Earned Income Credit on your federal return enter \$0.

When a taxpayer using the married filing separately status computes the Virginia EITC, the taxpayer must first determine his proportion of the earned income that was used to qualify for the federal EITC. That proportion must then be multiplied by the total Virginia EITC, which is 20% of the federal EITC. The spouses may then claim their proportional shares of the credit on their separate returns.

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

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

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

Virginia Schedule ADJ

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

Many low income individuals who work and have earned income under \$48,362 may also qualify for up to \$5,666 in Federal Earned Income Credit when filing their federal tax return! See your federal instructions or call 1-800-829-3676 to order Pub 596

Adjustments to the Amount of Tax

Line 18 Addition to tax

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

- you owe \$150 or less in tax with your return
- total withholding and timely estimated payments were at least 90% (66 2/3% for farmers, fishermen and merchant seamen) of your 2010 tax liability after nonrefundable credits or 100% of your 2009 tax liability after nonrefundable credits.

If you do not meet the criteria shown above, visit www.tax.virginia.gov or refer to Form 760C or Form 760F. If you need to complete Form 760C or 760F, enter the amount of the addition to tax on this line. Those who file 760C or Form 760F should fill in the oval.

Line 19 Penalty

The due date for filing a calendar year return is May 2, and the automatic extension provisions apply to returns filed by November 1. Depending on when you file your return, you may be required to compute an extension penalty or a late filing penalty. For more information on due dates and penalty provisions, refer to When to File Your Return, on page 2 of these instructions.

Extension penalty: If you file your return within six months after the due date and the amount of tax due with the return is more than 10 percent 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 two percent per month or part of a month, from the due date through the date your return is filed. The maximum extension penalty is 12 percent 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 percent per month or part of a month from the date the return is filed through the date the tax is paid, to a maximum of 30 percent. Late payment penalty is imposed in addition to the extension penalty.

Late filing penalty: If you file your return more than six months after the due date, no extension provisions apply, and you must compute a late filing penalty of 30 percent of the tax due with your return.

Line 20 Interest If you filed a tax due return after the filing date, even if you had an extension, you are liable for interest on the tax due amount on Form 760, Line 25, from the due date to the date filed or postmarked. To obtain the daily interest factor, please call (804) 367-8031 or contact your locality.

Line 21 Consumer's Use Tax You will need to pay Consumer's Use Tax if, during the year, you purchased:

- merchandise by telephone, Internet, or television and no sales tax was charged
- merchandise while outside of Virginia and paid no sales tax
- more than \$100 in merchandise by mail and no sales tax was charged

The tax is 5% of the total price except for food purchased for home consumption. The tax rate on food purchased for home consumption is 2.5%.

Enter the amount of Consumer Use Tax you owe on Line 21 of Virginia Schedule ADJ, or file Form CU-7.



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



Nonprescription drugs and proprietary medicines purchased for the treatment or prevention of diseases in humans are exempt from consumer use tax.

Voluntary Contributions

Line 22 Voluntary Contributions to be made from your refund. You may voluntarily donate all or part of your tax refund to one or more qualifying organizations. Enter the contribution code(s) and amount(s) you are donating in the boxes. Contribution codes:

- | | |
|--|---|
| <p>60 Virginia Non-game Wildlife Program</p> <p>61 Democratic Political Party</p> <p>62 Republican Political Party</p> <p>63 U.S. Olympic Committee</p> <p>64 Virginia Housing Program</p> <p>65 Elderly & Disabled Transportation Fund</p> <p>66 Community Policing Fund</p> <p>67 Virginia Arts Foundation</p> <p>68 Open Space Recreation & Conservation Fund</p> <p>76 Historic Resources Fund</p> | <p>78 Children of America Finding Hope</p> <p>82 VA War Memorial Foundation & National D-Day Memorial Foundation</p> <p>84 Virginia Federation of Humane Societies</p> <p>85 Tuition Assistance Grant Fund</p> <p>86 Spay and Neuter Fund</p> <p>88 Cancer Centers in the Commonwealth</p> <p>90 Martin Luther King, Jr. Living History and Public Policy Center</p> <p>93 Celebrating Special Children</p> |
|--|---|

Voluntary Contributions to be made from your refund OR tax payment.

You may make a payment to the following organizations even if you owe a tax balance or if you wish to donate more than your expected refund.

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

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

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

Public School and Library Foundations - enter 6 digit code found on Pages 32 - 33.

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

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.



You can make a contribution directly to any of the organizations listed here. For more information about these groups, including how you can make a contribution, see Page 28.

Instructions for Virginia Schedule OSC

Credit for Tax Paid to Another State

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

Generally, Virginia will allow taxpayers filing resident individual income tax returns to claim credit for income tax paid as a nonresident to another state on earned or business income derived from sources outside Virginia or any gain (if included in federal adjusted gross income) on the sale of a capital asset outside Virginia, provided the income is taxed by Virginia as well as the other state. See Section 58.1-332 of the *Code of Virginia* for information on capital assets. *If the income is from Arizona, District of Columbia, California or Oregon, claim the credit on the nonresident income tax return of that state instead of on the Virginia return.* Attach a complete copy Schedule OSC and all other states' returns to Form 760. The credit must be computed separately for each state. Schedule OSC is available on our website at www.tax.virginia.gov or by calling **(804) 440-2541**.

Border State Method You may qualify for a special computation if you are required to file a return with Virginia and **only one** other state provided that other state is Kentucky, Maryland, North Carolina or West Virginia. The income from the border state must consist solely of wages and salaries or business income from federal Schedule C, and your Virginia taxable income must be at least equal to the taxable income shown on the other state's return. If you meet all of these qualifications, fill in the border state oval and enter "100.0" in the Income Percentage field.

Line 1 Filing Status Enter the number listed below to identify the filing status claimed on the other state's tax return. 1. Single 2. Married Filing Jointly 3. Married Filing Separately 4. Other

Line 2 Claiming Credit Enter the number listed below to identify the person claiming the credit.
1. You 2. Spouse 3. You and Spouse

Line 3 Qualifying Taxable Income Enter the total taxable income from all of the following categories that apply to you to the extent that this income was taxed by the other state:

- Earned or business income derived from sources outside Virginia that is subject to tax by Virginia as well as another state;
- Gain from the sale of a principal residence outside Virginia that was included in your federal adjusted gross income;
- Gain from the sale of any capital asset not used in a trade or business.
- Income on which corporation income tax was paid to another state (one that does not recognize the federal S Corporation election), by an individual shareholder of an S Corporation. Attach a statement from the S Corporation.

In some states, the tax is computed on total taxable income (from all sources) and then reduced by an allocation percentage. In these cases, you must multiply the total taxable income shown on the other state's return by the allocation percentage to determine the amount of income to enter on this line.

Line 4 Virginia Taxable Income Enter the amount of Virginia taxable income from Line 14 of Virginia Form 760. *If you filed separately in the other state, but are filing jointly in Virginia, enter only the Virginia taxable income attributable to the filer whose income was taxed by the other state.*

Line 5 Qualifying Tax Liability Enter the amount of tax liability reflected on the return you filed with the other state.

Line 6 Identify the State Enter the 2 character postal abbreviation for the other state.

Line 7 Virginia Income Tax Enter the amount of Virginia income tax from Line 17 of Virginia Form 760. *If you filed separately in the other state, but are filing jointly in Virginia, enter the Virginia income tax due on the amount of Virginia Taxable Income reported on Line 14. Use the tax tables or the tax rate schedule to determine the amount of tax.*

Line 8 Income Percentage Divide the amount of Qualifying Taxable Income by the Virginia Taxable Income. Round the number to one decimal place. The income percentage cannot exceed 100%.

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

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

If claiming more than one credit, continue to Line 11 of Schedule OSC and enter the total of all credits for taxes paid to other states on Line 22 of Form 760.

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

About Virginia Schedule CR

Complete Virginia Schedule CR and attach it to your return, along with any necessary documentation, to claim any credits that do not appear on Virginia Form 760 or Virginia Schedule ADJ. Enter the amount from Section 4, Part 1 Line 1A of Schedule CR on Line 23 of Virginia Form 760. Required attachments for each credit are listed in the Schedule CR Instructions.

The credits that can be claimed against individual income tax and are reported on Virginia Schedule CR are listed below. For more information, call **(804) 367-8031**. Or you can visit our website at **www.tax.virginia.gov**.

- Trust Beneficiary Accumulation Distribution
- Enterprise Zone Act
- Neighborhood Assistance Act
- Recyclable Materials Processing Equipment
- Conservation Tillage Equipment
- Fertilizer and Pesticide Application Equipment
- Rent Reduction Program
- Vehicle Emissions Testing Equipment and Clean-Fuel Vehicle
- Major Business Facility
- Foreign Source Retirement Income
- Historic Rehabilitation
- Day-Care Facility Investment
- Low-Income Housing
- Agricultural Best Management Practices
- Qualified Equity and Subordinated Debt Investments
- Worker Retraining
- Waste Motor Oil Burning Equipment
- Purchase of Long-Term Care Insurance
- Biodiesel and Green Diesel Fuels
- Livable Home (formerly Home Accessibility Features for the Disabled)
- Riparian Waterway Buffer
- Land Preservation
- Green Jobs Creation
- Community of Opportunity
- Political Contributions
- Coalfield Employment Enhancement
- Virginia Coal Employment and Production Incentive

Voluntary Contributions



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

CODE

- 60** **Virginia Nongame & Endangered Wildlife Program** This fund provides for research, management, and conservation of nongame wildlife species and habitats, including those listed by state or federal agencies as Endangered or Threatened, and those identified as Species of Greatest Conservation Need in Virginia's Wildlife Action Plan.
Department of Game & Inland Fisheries
Nongame & Endangered Wildlife Program
P.O. Box 11104
Richmond, VA 23230-1104
(804) 367-6913
www.dgif.virginia.gov
- 61 & 62** **Political Party** Each taxpayer may contribute up to \$25 to one of the following qualified parties: Democratic Party (code 61) or Republican Party (code 62).
- 63** **U.S. Olympic Committee** A leader in the global Olympic Movement, the U.S. Olympic Committee challenges thousands of youth and adults to live healthier, more productive lives through sport. By contributing a portion of your Virginia tax refund, you will 1) directly help prepare athletes for the Olympic and Paralympic Games, 2) fund community and elite sport programs all over the country, and 3) advance the Olympic Movement, promoting excellence, cultural respect, and peace internationally. Your donation will accomplish amazing things! Thank you, and visit us online at www.teamusa.org.
U.S. Olympic Committee Development Division
1 Olympic Plaza
Colorado Springs, CO 80909-5760
(800) 775-USOC
www.teamusa.org
- 64** **Virginia Housing Program** Supports locally-based organizations providing housing assistance to the low-income elderly, persons with mental or physical disabilities, and the homeless in need of emergency, transitional or permanent housing.
Department of Housing & Community Development
Check-Off for Housing Programs
Main Street Centre
600 East Main Street, Suite 300
Richmond, VA 23219
(804) 371-7100
- CODE**
- 65** **Elderly and Disabled Transportation Fund** Provides transportation to jobs, medical care and other services for elderly or disabled Virginians who cannot drive or use public transportation.
Department for the Aging
1610 Forest Avenue, Suite 100,
Richmond, VA 23229
(804) 662-9333
- 66** **Community Policing Fund** Supports projects and services between law enforcement agencies and their communities that work to build local partnerships and encourage problem-solving relationships.
Department of Criminal Justice Services
Community Policing Fund
1100 Bank Street
Richmond, VA 23219
(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
223 Governor Street
Richmond, VA 23219-2010
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
203 Governor Street, Suite 423
Richmond, VA 23219
(804) 786-1712

CODE**71**

Chesapeake Bay Restoration Fund More than half of Virginia's lands drain into the Chesapeake Bay. This fund is used to help meet needs identified in the state's clean up plan for the Bay and the waters that flow into it, also known as the Virginia Tributary Strategy.

Virginia Secretary of Natural Resources
1111 E. Broad Street
Richmond, VA 23219
(804) 786-0044

72

Family and Children's Trust Fund Family and Children's Trust Fund Contributions support family violence treatment and prevention of child and elder abuse/neglect, domestic violence, dating violence and suicide prevention in local communities and through statewide public awareness and education activities.

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

CODE**74**

Virginia's Uninsured Medical Catastrophe Fund Assists with medical expenses of Virginia residents who face a life-threatening medical catastrophe.

Uninsured Medical Catastrophe Fund
600 E. Broad St., 12th Floor
Richmond, VA 23219
(804) 786-3528

76

Historic Resources Fund Supports preservation of historic landmarks and historic preservation projects.

Virginia Department of Historic Resources
2801 Kensington Avenue
Richmond, VA 23221
(804) 367-2323

78

Children of America Finding Hope, Inc. Uses proven strategies and programs to meet emotional and physical needs of children who are disadvantaged, runaways, in crisis, and delinquent by providing hope in a tangible form regardless of religion, race, gender, or socioeconomic status.

Children of America Finding Hope Inc.
P.O. Box 926
Vansant, VA 24656
1-877-700-CAFH (2234) or www.CAFH.net

81

Home Energy Assistance Fund Supports the provision of heating, cooling, energy crisis assistance and weatherization services for low income families.

Home Energy Assistance Program
801 Main Street, 9th Floor
Richmond, VA 23219
(804) 726-7368

82

VA War Memorial 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 Foundation The Memorial honors Virginians who have been Killed In Action since the beginning of World War II. On the soaring glass and stone walls of the Memorial's Shrine of Memory, the names of 11,639 Virginians who made the

CODE

ultimate sacrifice are engraved. To honor these sacrifices, the Memorial has developed several award-winning educational programs that have been distributed free to all middle and high schools state-wide. The Memorial conducts ceremonies, events, and has exhibits that are free and open to the public. See website: www.vawarmemorial.org

Virginia War Memorial
621 South Belvidere Street
Richmond, VA 23220-6504
(804) 786-2060

For more Info Email: info@vawarmemorial.org
www.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
106 East Main Street
P. O. Box 77
Bedford, VA 24523
(800) 351-DDAY * (540) 586-DDAY
Email: dday@dday.org
www.dday.org

84

Virginia Federation of Humane Societies Committed to promoting and improving the welfare of animals in Virginia through counsel, support, and education, and Spay Virginia, a project addressing the overpopulation of companion animals through the development of resources for pet owners with limited income.

Virginia Federation of Humane Societies, Inc.
2616 Ridge Hollow Road
Edinburg, VA 22824
(703) 294-4949

85

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 33 Virginia private, non-profit colleges or universities. Contributions support choice and affordability for eligible undergraduate or graduate degree-seeking students enrolled in participating TAG institutions. Students apply at the college financial aid office. For more information about

CODE

SCHEV or the TAG program, please visit www.schev.edu.

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

86

Spay and Neuter Fund All moneys contributed shall be paid to the Spay and Neuter Fund for use by localities in the Commonwealth for providing low-cost spay and neuter surgeries through direct provision or contract or each locality may make the funds available to any private, nonprofit sterilization program for dogs and cats in such locality. The Tax Commissioner shall determine annually the total amounts designated on all returns from each locality in the Commonwealth, based upon the locality that each filer who makes a voluntary contribution to the Fund lists as his permanent address. The State Treasurer shall pay the appropriate amount to each respective locality.

Virginia Federation of Humane Societies, Inc.
2616 Ridge Hollow Road
Edinburg, VA 22824
(703) 294-4949

88

Virginia Cancer Centers Virginia is fortunate to have two National Cancer Institute-designated Cancer Centers to serve the people of the Commonwealth: the VCU Massey Cancer Center and the University of Virginia Cancer Center. These two Cancer Centers work together to deliver the leading edge in contemporary cancer care in a supportive and compassionate environment, and to change the future of cancer care through research. Your contribution will enable us to help cancer patients today, and those who will be cancer patients in the future.

University of Virginia Cancer Center
P.O. Box 800773
Charlottesville, VA 22908-0773
(434) 924- 8432
www.healthsystem.virginia.edu/internet/cancer/

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

CODE**90**

Martin Luther King, Jr. Living History and Public Policy Center - Martin Luther King, Jr. Living History and Public Policy Center, the permanent memorial to Dr. King required by state law, is a consortium of public and private institutions of higher education which continues the work and perpetuates the legacy of Dr. King through a "virtual center." The Center is designed to offer, among other things: educational and cultural programs throughout the Commonwealth; 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 Standards of Quality and of academic programs in private schools; doctoral fellowships; partnerships with business and industry, professional and community organizations, and local, state, and federal governments; community outreach and service activities; a centralized, multi-purpose, archival database of information pertaining; to African Americans and other minority populations in Virginia; and the Living History Museum, a repository for the acquisition and preservation of historical and cultural documents, memorabilia, and artifacts related to Dr. King, the Civil Rights Movement, the African Diaspora, and African American history in Virginia. The Center is available to citizens throughout the Commonwealth.

**Martin Luther King, Jr. Living
History and Public Policy Center
923 West Franklin Street
Scherer Hall, 501B
P. O. Box 842028
Richmond, VA 23284-2028
(804) 828-7095**

92

Virginia Military Family Relief Fund (MFRF)
In 2006, with support from the Virginia Legislature, Governor Tim Kaine established the Military Family Relief Fund (MFRF). This is a quick response grant program to assist military and Family members of the Virginia National Guard and the United States Reserve Components who are residents of Virginia, and, who are called to active duty for periods in excess of 90 days in support of Operation Enduring Freedom and Operation Iraqi Freedom and up to 180 days after their return. The Military Family Relief Fund assists military families with urgent or emergency needs relating to living

CODE

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
Ft. Pickett, BLDG 316
Blackstone, VA 23824
(434) 298-6129 or 1-800-542-40280**

93

Celebrating Special Children, Inc. - To assist individuals with disabilities in realizing their fullest potential, Celebrating Special Children, Inc. provides print and on-line resource information in an easy to use format for individuals with disabilities, family members, caregivers and service providers. Cradle to older adult resource information is made available from a wide variety of providers at both the state and local level. Resource information listings include private for profit, not-for-profit, and government agencies. All listings include a contact telephone number and web address where available. In addition to the resource information database, Celebrating Special Children also publishes original articles on a variety of topics of interest to the disability community. Celebrating Special Children makes information available at no charge to the user.

**Celebrating Special Children, Inc.
American Cancer Society
101 Niblick Drive
Vienna, VA 22180
(703) 319-7829**

Public School Foundations Eligible for Contributions

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

<u>Foundation Code</u>	<u>Foundation Name</u>	<u>Foundation Code</u>	<u>Foundation Name</u>
009001	Amherst County Public Schools Education Foundation, Inc.	103001	Lancaster County Virginia Education Foundation
015001	Augusta County Public School Endowment Fund	678001	Lexington City Schools
019001	The Bedford Area Educational Foundation	107001	The Loudoun Education Foundation, Inc.
023001	Botetourt County Public Schools Education Foundation, Inc.	109001	Louisa Education Foundation
530001	Blues Education Foundation	680001	The Lynchburg City Schools' Education Foundation, Inc.
027001	Buchanan County Public School Education Foundation	683001	City of Manassas Public Schools Education Foundation
036001	Charles City Education Foundation, Inc.	685001	Manassas Park Education Foundation
037001	Charlotte County Education Foundation, Inc.	115001	Mathews County Public Schools
003001	Charlottesville-Albemarle Public Education Fund, Inc.	119001	Friends of Middlesex County Public Schools
550002	Chesapeake Public Schools Educational Foundation	121001	Montgomery County Educational Foundation
550001	W. Randolph Nichols Scholarship Foundation (Chesapeake)	127001	New Kent Educational Foundation
041001	Chesterfield Public Education Foundation	700001	Newport News Educational Foundation
043001	Clarke County Education Foundation, Inc.	710002	Norfolk Education Foundation
047001	Culpeper Schools Foundation	135001	Nottoway County Public School Foundation
590001	Danville Public Schools Education Foundation, Inc.	137001	Orange County Education Foundation
057001	Essex First Education Foundation	139001	Page County Education Foundation
059001	Fairfax County Public Schools Education Foundation	141001	Patrick County Education Foundation
610001	Falls Church Education Foundation	730001	Petersburg Public Education Foundation
065001	Fluvanna Education Foundation	143001	Pittsylvania Vocational Education Foundation, Inc.
620001	Franklin City Educational Foundation, Inc.	735001	Poquoson Education Foundation
069001	Frederick County Educational Foundation	740001	Portsmouth Schools Foundation
073001	Gloucester County Public Schools Educational Foundation, Inc.	147001	Prince Edward Public School Endowment, Inc.
075001	Goochland Educational Foundation	149001	Prince George Alliance for Education Foundation, Inc.
081001	Greensville County Education Foundation	153001	Prince William County Public Schools Education Foundation
083001	Halifax County Public Schools Education Foundation	750001	Radford High School Foundation, Inc.
650001	Hampton Educational Foundation	760001	Richmond Public Schools Education Foundation Inc.
085001	Hanover Education Foundation	770001	Roanoke City Public Schools Education Foundation, Inc.
660001	The Harrisonburg Education Foundation	161001	Roanoke County Public Schools Education Foundation, Inc.
087001	Henrico Education Foundation	165001	Rockingham Educational Foundation, Inc.
670001	Hopewell Public Schools Education Foundation	169001	Southwest Virginia Public Education Foundation, Inc.
093001	Education Foundation for Isle of Wight Public Schools, Inc.	169002	Scott County Foundation for Excellence in Education
101001	King William Public Schools Education Foundation, Inc.	171002	Moore Educational Trust

Public School Foundations Eligible for Contributions Continued

<u>Foundation Code</u>	<u>Foundation Name</u>	<u>Foundation Code</u>	<u>Foundation Name</u>
171001	Shenandoah Education Foundation, Inc	193002	Westmoreland County Public Schools Education Foundation
173001	Smyth County Education Foundation		
177001	Spotsylvania Education Foundation	830001	Williamsburg/James City Education Foundation
810001	Virginia Beach City Public Schools Education Foundation	840001	Winchester Education Foundation
187001	Warren County Educational Endowment, Inc.	195001	Wise County Schools Educational Foundation, Inc.
191002	Washington County Public Schools	197001	Wythe County Public Schools Foundation for Excellence, Inc.
820001	Waynesboro City Public Schools	199001	York Foundation for Public Education

Public Library Foundations Eligible for Contributions

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

<u>Foundation Code</u>	<u>Foundation Name</u>	<u>Foundation Code</u>	<u>Foundation Name</u>
200101	Alexandria Library Foundation, Inc	209901	Madison County Library Foundation, Inc.
200501	John Randolph Foundation Library Endowment Fund (Appomattox Regional Library System)	210701	Friends of the Meherrin Regional Library System
201101	Bedford Public Library System Foundation, Inc.	211101	Montgomery-Floyd Regional Library Foundation, Inc.
201901	Bristol Public Library Foundation	211301	Friends of the Newport News Public Library
202301	Campbell County Public Library Foundation	211302	Newport News Public Library System Foundation
203101	Charles Pinckney Jones Memorial Library	211501	Norfolk Public Library Foundation
203301	Friends of the Charlotte County Library	211901	Friends of the Library Blackstone VA
204501	Culpeper Library Foundation	212101	Orange County Library Foundation
204701	Cumberland County Public Library, Inc.	212501	Friends of the Pearisburg Public Library
205101	Eastern Shore Public Library Foundation	212701	The Petersburg Library Foundation, Inc.
205501	Fairfax County Public Library Foundation, Inc	212901	Pittsylvania County Public Library Foundation (PPL)
211102	Floyd Endowment	213301	Portsmouth Public Library Foundation, Inc.
206101	Franklin County Library	213701	Prince William Public Library System Foundation
206301	Galax-Carroll Regional Library Foundation, Inc.	213901	Pulaski County Library System Fund
206501	Gloucester Library Endowment Foundation	214501	Richmond Public Library Foundation (City)
209502	Friends of Gum Springs Library	214901	Roanoke Public Library Foundation (City)
206901	Hampton Public Library Foundation	215101	Friends of the Roanoke County Public Library
207101	Handley Regional Library Endowment	215301	Rockbridge Regional Library Foundation
207301	Friends of Henrico County Public Library	215501	Friends of the Russell County Library
207701	Highland County Library, Inc.	216501	Friends of Kenbridge Public Library
208701	Lancaster Community Library	216101	Shenandoah County Library Foundation
208901	Friends of the Smoot Library (FOSL)	216701	Staunton Library Foundation, Inc.
209101	The Library of Virginia Foundation	217301	Virginia Beach Public Library Endowment Foundation
209501	Loudoun Library Foundation Inc.	217501	Washington County Public Library Foundation
209701	Friends of the Lynchburg Public Library	217702	Friends of the Library Foundation Committee (Waynesboro)
210101	Mary Riley Styles Public Library Foundation Trust (Falls Church City Library)	217901	Williamsburg Regional Library Foundation
		218101	Wythe-Grayson Regional Library Foundation

TAX RATE SCHEDULE

IF YOUR VIRGINIA TAXABLE INCOME IS:

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

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

Example

If your taxable income is \$90,000, your tax is \$720 + 5.75% of the amount over \$17,000.
This equals \$720 + (.0575 x \$73,000) = \$720 + \$4,197.50 = \$4,917.50 which should be rounded to **\$4,918**.

TAX TABLE

The tax table can be used if your Virginia taxable income is listed in the table.
Otherwise, use the Tax Rate Schedule.

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 0	– \$ 25	\$ 0.00	\$ 1,975	– \$ 2,025	\$ 40.00	\$ 3,650	– \$ 3,683	\$ 80.00	\$ 4,983	– \$ 5,017	\$ 120.00	\$ 6,560	– \$ 6,600	\$ 199.00
	25 – 75	1.00	2,025	– 2,075	41.00	3,683	– 3,717	81.00	5,017	– 5,040	121.00	6,600	– 6,640	201.00
	75 – 125	2.00	2,075	– 2,125	42.00	3,717	– 3,750	82.00	5,040	– 5,080	123.00	6,640	– 6,680	203.00
	125 – 175	3.00	2,125	– 2,175	43.00	3,750	– 3,783	83.00	5,080	– 5,120	125.00	6,680	– 6,720	205.00
	175 – 225	4.00	2,175	– 2,225	44.00	3,783	– 3,817	84.00	5,120	– 5,160	127.00	6,720	– 6,760	207.00
	225 – 275	5.00	2,225	– 2,275	45.00	3,817	– 3,850	85.00	5,160	– 5,200	129.00	6,760	– 6,800	209.00
	275 – 325	6.00	2,275	– 2,325	46.00	3,850	– 3,883	86.00	5,200	– 5,240	131.00	6,800	– 6,840	211.00
	325 – 375	7.00	2,325	– 2,375	47.00	3,883	– 3,917	87.00	5,240	– 5,280	133.00	6,840	– 6,880	213.00
	375 – 425	8.00	2,375	– 2,425	48.00	3,917	– 3,950	88.00	5,280	– 5,320	135.00	6,880	– 6,920	215.00
	425 – 475	9.00	2,425	– 2,475	49.00	3,950	– 3,983	89.00	5,320	– 5,360	137.00	6,920	– 6,960	217.00
	475 – 525	10.00	2,475	– 2,525	50.00	3,983	– 4,017	90.00	5,360	– 5,400	139.00	6,960	– 7,000	219.00
	525 – 575	11.00	2,525	– 2,575	51.00	4,017	– 4,050	91.00	5,400	– 5,440	141.00	7,000	– 7,040	221.00
	575 – 625	12.00	2,575	– 2,625	52.00	4,050	– 4,083	92.00	5,440	– 5,480	143.00	7,040	– 7,080	223.00
	625 – 675	13.00	2,625	– 2,675	53.00	4,083	– 4,117	93.00	5,480	– 5,520	145.00	7,080	– 7,120	225.00
	675 – 725	14.00	2,675	– 2,725	54.00	4,117	– 4,150	94.00	5,520	– 5,560	147.00	7,120	– 7,160	227.00
	725 – 775	15.00	2,725	– 2,775	55.00	4,150	– 4,183	95.00	5,560	– 5,600	149.00	7,160	– 7,200	229.00
	775 – 825	16.00	2,775	– 2,825	56.00	4,183	– 4,217	96.00	5,600	– 5,640	151.00	7,200	– 7,240	231.00
	825 – 875	17.00	2,825	– 2,875	57.00	4,217	– 4,250	97.00	5,640	– 5,680	153.00	7,240	– 7,280	233.00
	875 – 925	18.00	2,875	– 2,925	58.00	4,250	– 4,283	98.00	5,680	– 5,720	155.00	7,280	– 7,320	235.00
	925 – 975	19.00	2,925	– 2,975	59.00	4,283	– 4,317	99.00	5,720	– 5,760	157.00	7,320	– 7,360	237.00
	975 – 1,025	20.00	2,975	– 3,025	60.00	4,317	– 4,350	100.00	5,760	– 5,800	159.00	7,360	– 7,400	239.00
	1,025 – 1,075	21.00	3,025	– 3,050	61.00	4,350	– 4,383	101.00	5,800	– 5,840	161.00	7,400	– 7,440	241.00
	1,075 – 1,125	22.00	3,050	– 3,083	62.00	4,383	– 4,417	102.00	5,840	– 5,880	163.00	7,440	– 7,480	243.00
	1,125 – 1,175	23.00	3,083	– 3,117	63.00	4,417	– 4,450	103.00	5,880	– 5,920	165.00	7,480	– 7,520	245.00
	1,175 – 1,225	24.00	3,117	– 3,150	64.00	4,450	– 4,483	104.00	5,920	– 5,960	167.00	7,520	– 7,560	247.00
	1,225 – 1,275	25.00	3,150	– 3,183	65.00	4,483	– 4,517	105.00	5,960	– 6,000	169.00	7,560	– 7,600	249.00
	1,275 – 1,325	26.00	3,183	– 3,217	66.00	4,517	– 4,550	106.00	6,000	– 6,040	171.00	7,600	– 7,640	251.00
	1,325 – 1,375	27.00	3,217	– 3,250	67.00	4,550	– 4,583	107.00	6,040	– 6,080	173.00	7,640	– 7,680	253.00
	1,375 – 1,425	28.00	3,250	– 3,283	68.00	4,583	– 4,617	108.00	6,080	– 6,120	175.00	7,680	– 7,720	255.00
	1,425 – 1,475	29.00	3,283	– 3,317	69.00	4,617	– 4,650	109.00	6,120	– 6,160	177.00	7,720	– 7,760	257.00
	1,475 – 1,525	30.00	3,317	– 3,350	70.00	4,650	– 4,683	110.00	6,160	– 6,200	179.00	7,760	– 7,800	259.00
	1,525 – 1,575	31.00	3,350	– 3,383	71.00	4,683	– 4,717	111.00	6,200	– 6,240	181.00	7,800	– 7,840	261.00
	1,575 – 1,625	32.00	3,383	– 3,417	72.00	4,717	– 4,750	112.00	6,240	– 6,280	183.00	7,840	– 7,880	263.00
	1,625 – 1,675	33.00	3,417	– 3,450	73.00	4,750	– 4,783	113.00	6,280	– 6,320	185.00	7,880	– 7,920	265.00
	1,675 – 1,725	34.00	3,450	– 3,483	74.00	4,783	– 4,817	114.00	6,320	– 6,360	187.00	7,920	– 7,960	267.00
	1,725 – 1,775	35.00	3,483	– 3,517	75.00	4,817	– 4,850	115.00	6,360	– 6,400	189.00	7,960	– 8,000	269.00
	1,775 – 1,825	36.00	3,517	– 3,550	76.00	4,850	– 4,883	116.00	6,400	– 6,440	191.00	8,000	– 8,040	271.00
	1,825 – 1,875	37.00	3,550	– 3,583	77.00	4,883	– 4,917	117.00	6,440	– 6,480	193.00	8,040	– 8,080	273.00
	1,875 – 1,925	38.00	3,583	– 3,617	78.00	4,917	– 4,950	118.00	6,480	– 6,520	195.00	8,080	– 8,120	275.00
	1,925 – 1,975	39.00	3,617	– 3,650	79.00	4,950	– 4,983	119.00	6,520	– 6,560	197.00	8,120	– 8,160	277.00

COUNTIES (CONTINUED)

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 22747-0115
540-675-5370

Richmond County - 159

P.O. Box 366, Warsaw, VA 22572
804-333-3722

Roanoke County - 161

P.O. Box 21709, Roanoke, VA 24018
540-772-2049

Rockbridge County - 163

P.O. Box 1160, Lexington, VA 24450
540-463-3431

Rockingham County - 165

20 E. Gay St., Harrisonburg, VA 22802
540-564-3000

Russell County - 167

P.O. Box 517, Lebanon, VA 24266
276-889-8018

Scott County - 169

202 W. Jackson St., Suite 114, Gate City, VA 24251
276-386-7692

Shenandoah County - 171

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-459-6170

Smyth County - 173

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

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-658-4132

Surry County - 181

P.O. Box 35, Surry, VA 23883
757-294-5225

Sussex County - 183

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

Tazewell County - 185

101 E. Main St., Suite 201, Tazewell, VA 24651
276-988-1235

Warren County - 187

P.O. Box 1775, Front Royal, VA 22630
540-635-2651

Washington County - 191

174 E. Main St., Abingdon, VA 24210-2839
276-676-6270

Westmoreland County - 193

P.O. Box 68, Montross, VA 22520
804-493-9052

Wise County - 195

P.O. Box 1278, Wise, VA 24293
276-328-3557

Wythe County - 197

225 S. 4th Street, Room 101, Wytheville, VA 24382
276-223-6015

York County - 199

P.O. Box 90, Yorktown, VA 23690-0090
757-890-3381

CITIES

Alexandria City* - 510

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-746-3909

Bedford City - 515

215 E. Main St., Room 110, Bedford, VA 24523
540-587-6051

Bristol City - 520

497 Cumberland St., Bristol, VA 24201
276-645-7316

Buena Vista City - 530

2039 Sycamore Ave., Buena Vista, VA 24416-3113
540-261-8610

Charlottesville City - 540

P.O. Box 9031, Charlottesville, VA 22906
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
804-520-9280

Covington City - 580

P.O. Drawer 58, Covington, VA 24426-0058
540-965-6350

Danville City - 590

P.O. Box 480, Danville, VA 24543
434-799-5145

Emporia City - 595

P. O. Box 956. Emporia, VA 23847
434-634-5405

Fairfax City - 600

10455 Armstrong St., Rm. 224
Fairfax, VA 22030-3649
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
757-562-8547

Fredericksburg City - 630

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

Galax City* - 640

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-236-2528

Hampton City - 650

P.O. Box 636, Hampton, VA 23669-0636
757-727-6690

Harrisonburg City - 660

P.O. Box 20031, Harrisonburg, VA 22801-7531
540-432-7704

Hopewell City - 670

P.O. Box 1604, Hopewell, VA 23860
804-541-2237

Lexington City - 678

P.O. Box 922, Lexington, VA 24450
540-462-3701

Lynchburg City - 680

P.O. Box 858, Lynchburg, VA 24505-0858
434-455-3870

Manassas City - 683

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-257-8298

Manassas Park City - 685

One Park Center Ct., Manassas Park, VA 20111
703-335-8825

Martinsville City - 690

P.O. Box 1222, Martinsville, VA 24114-1222
276-403-5131

Newport News City - 700

2400 Washington Ave., Newport News, VA 23607-4389
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

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
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

City Hall, Bld. 1, 2401 Courthouse Dr.
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
757-220-6151

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
