

**2009 Virginia
Form 500T**

**TELECOMMUNICATIONS COMPANIES
MINIMUM TAX**



Name as shown on Virginia return _____ Federal Employer ID Number _____

Calendar Year During Which Gross Receipts Earned _____

PART I TAX CREDITS

1. Corporate Income Tax Liability (From Form 500, Line 9)	1.	_____	.00
2. CREDITS			
(A) Neighborhood Assistance Act Credit	(A)	_____	.00
(B) Enterprise Zone Credit	(B)	_____	.00
(C) Conservation Tillage Equipment Credit	(C)	_____	.00
(D) Biodiesel and Green Diesel Fuels Tax Credit	(D)	_____	.00
(E) Fertilizer and Pesticide Application Equipment Credit	(E)	_____	.00
(F) Recyclable Materials Processing Equipment Credit	(F)	_____	.00
(G) Rent Reduction Program Credit	(G)	_____	.00
(H) Clean-Fuel Vehicle (carryover only) and Vehicle Emissions Testing Equipment Credit . .	(H)	_____	.00
(I) Major Business Facility Job Tax Credit	(I)	_____	.00
(J) Clean Fuel Vehicle Job Creation Tax Credit	(J)	_____	.00
(K) Historic Rehabilitation Tax Credit	(K)	_____	.00
(L) Day-Care Facility Investment Tax Credit	(L)	_____	.00
(M) Low-Income Housing Credit	(M)	_____	.00
(N) Agricultural Best Management Practices Credit	(N)	_____	.00
(O) Worker Retraining Credit	(O)	_____	.00
(P) Waste Motor Oil Burning Equipment Credit	(P)	_____	.00
(Q) Riparian Waterway Buffer Credit	(Q)	_____	.00
(R) Land Preservation Tax Credit	(R)	_____	.00
(S) Virginia Coal And Production Incentive Tax Credit	(S)	_____	.00
(T) 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from 2009 Schedule 306B, Line 1	(T)	_____	.00
a Full credit: Enter amount from 2009 Form 306, Line 12a	a	_____	.00
b Full credit: Enter amount from 2009 Form 306, line 12b	b	_____	.00
c 85% credit : Enter amount from 2009 Form 306, line 13a	c	_____	.00
(U) 90% credit : Enter amount from 2009 Form 306, line 13b	(U)	_____	.00
a Total Coal Related Tax Credits allowable this year : Add Lines (T) a, (T) b, (T) c, and U	a	_____	.00
b 2009 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2012 return. Enter amount from 2009 Form 306, Line 11	b	_____	.00
Total Tax Credits [Add Lines (A) through (S) and (U)a]	2.	_____	.00
3. Adjusted Corporate Income Tax (subtract Line 2 from Line 1)	3.	_____	.00

PART II MINIMUM TAX COMPUTATION

4. Gross receipts for the taxable period as certified by the State Corporation Commission	4.	_____	.00
5. (A) Minimum tax rate from Minimum Tax Rate Schedule in instructions	5.(A)	_____	.00
(B) Minimum tax (Line 5(A) times Line 4)	5.(B)	_____	.00
6. Adjusted Corporate Income Tax liability (from Line 3, Part I above)	6.	_____	.00
7. Telecommunications Tax (Greater of Line 5(B) or Line 6). Enter on page 1 of Form 500 under the Telecommunications Company section. See instructions concerning the tax amount.	7.	_____	.00

PART III NONCORPORATE TELECOMMUNICATIONS COMPANIES

8. Minimum tax (Line 5(B), Part II)	8.	_____	.00
9. Adjusted Corporate Income Tax (Line 3, Part I)	9.	_____	.00
10. Amount You Owe	10.	_____	.00
(If Line 8 is greater than Line 9, subtract Line 9 from Line 8).			
(If Line 9 is greater than Line 8, enter 0.00)			

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