

**2014 Virginia  
Form 500T**

**TELECOMMUNICATIONS COMPANIES  
MINIMUM TAX**



Name as shown on the Virginia return	FEIN
Calendar year during which gross receipts were earned 20 ___ ___	

**PART I TAX CREDITS**

1. Corporate Income Tax Liability (From Form 500, Line 9) . . . . .	1.		.00
<b>2. CREDITS</b>			
(A) Neighborhood Assistance Act Credit . . . . .	(A)		.00
(B) Enterprise Zone Act Credit . . . . .	(B)		.00
(C) Conservation Tillage Equipment Credit . . . . .	(C)		.00
(D) Biodiesel and Green Diesel Fuels Tax Credit . . . . .	(D)		.00
(E) Precision 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 Credit . . . . .	(H)		.00
(I) Vehicle Emissions Testing Equipment Credit . . . . .	(I)		.00
(J) Major Business Facility Job Tax Credit . . . . .	(J)		.00
(K) Clean-Fuel Vehicle Job Creation Tax Credit . . . . .	(K)		.00
(L) Historic Rehabilitation Tax Credit . . . . .	(L)		.00
(M) Day-Care Facility Investment Tax Credit . . . . .	(M)		.00
(N) Low-Income Housing Credit . . . . .	(N)		.00
(O) Agricultural Best Management Practices Credit . . . . .	(O)		.00
(P) Worker Retraining Credit . . . . .	(P)		.00
(Q) Waste Motor Oil Burning Equipment Credit . . . . .	(Q)		.00
(R) Riparian Waterway Buffer Credit . . . . .	(R)		.00
(S) Land Preservation Tax Credit . . . . .	(S)		.00
(T) Virginia Coal Employment and Production Incentive Tax Credit . . . . .	(T)		.00
(U) Community of Opportunity Tax Credit . . . . .	(U)		.00
(V) Green Job Creation Tax Credit . . . . .	(V)		.00
(W) Farm Wineries and Vineyards Tax Credit . . . . .	(W)		.00
(X) International Trade Facility Tax Credit . . . . .	(X)		.00
(Y) Port Volume Increase Tax Credit . . . . .	(Y)		.00
(Z) Barge and Rail Usage Tax Credit . . . . .	(Z)		.00
(AA) Livable Home Tax Credit . . . . .	(AA)		.00
(BB) Nonrefundable Research and Development Expenses Tax Credit . . . . .	(BB)		.00
(CC) Telework Expenses Tax Credit . . . . .	(CC)		.00
(DD) Education Improvement Scholarships Tax Credit . . . . .	(DD)		.00
(EE) 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from 2014 Schedule 306B, Line 2 . . . . .	(EE)		.00
a Full credit: (Enter the amount from 2014 Form 306, Line 12) . . . . .	a		.00
b 85% credit: (Enter the amount from 2014 Form 306, Line 13) . . . . .	b		.00
c Total Coal Related Tax Credits that were allowable this year : (Add Lines (EE) a and (EE) b) . . . . .	c		.00
d 2014 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2017 return. (Enter the amount from 2014 Form 306, Line 11) . . . . .	d		.00
(FF) Motion Picture Production Tax Credits . . . . .	(FF)		.00
(GG) Refundable Research and Development Expenses Tax Credit . . . . .	(GG)		.00
2. <b>Total Tax Credits</b> [Add Lines (A) through (DD), (EE) c, (FF) and (GG)] . . . . .	2.		.00
3. Adjusted Corporate Income Tax (Subtract Line 2 from Line 1) . . . . .	3.		.00



Name as shown on the Virginia return	FEIN
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**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 the instructions . . . . . 5.(A) \_\_\_\_\_ %
  - (B) Minimum tax (Line 5(A) times Line 4) . . . . . 5.(B) \_\_\_\_\_ .00
- If filing a consolidated or combined return, complete the schedule below, providing a breakdown of the minimum tax for each corporation.
- 6. Adjusted Corporate Income Tax (from Part I, Line 3 above) . . . . . 6. \_\_\_\_\_ .00
  - 7. Telecommunications Tax (Greater of Line 5(B) or Line 6). Enter on Page 1 of Form 500 in the Telecommunications Company section and on Line 11 of Form 500. See the instructions concerning the tax amount. . . . . 7. \_\_\_\_\_ .00

**PART III NONCORPORATE TELECOMMUNICATIONS COMPANIES**

- 8. Minimum tax (Part II, Line 5(B)) . . . . . 8. \_\_\_\_\_ .00
  - 9. Adjusted Corporate Income Tax (Part I, Line 3) . . . . . 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). Enter on Page 1 of Form 500 in the Noncorporate Telecommunications Company section and on Line 11 of Form 500.

**SCHEDULE OF MINIMUM TAX FOR CONSOLIDATED OR COMBINED FILERS**

	FEIN	Name	Minimum Tax
1.			.00
2.			.00
3.			.00
4.			.00
5.			.00
6.			.00
7.			.00
8.			.00
9.			.00
10.			.00