

**2018 Virginia
Schedule 502ADJ**

**Pass-Through Entity
Schedule of Adjustments**



FEIN	Name(s) as shown on Virginia return
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SECTION A – Additions to Taxable Income

		Code	Amount
1.			.00
2.			.00
3.			.00
4.			.00
5. Total Additions.	Add Lines 1-4.....		.00

SECTION B – Subtractions From Taxable Income

	Certification Number (if applicable)	Code	Amount
1.			.00
2.			.00
3.			.00
4.			.00
5. Total Subtractions.	Add Lines 1-4.....		.00

Use **Schedule 502ADJS** if you are claiming more additions or subtractions than the Schedule 502ADJ allows. Refer to the Form 502 Instructions for addition and subtraction codes. Check this box and enclose Schedule 502ADJS with your return.

SECTION C – Virginia Tax Credits.

For information on credits, see the Schedule CR Instructions (Individuals) or the Form 500 Instructions (Corporations).

Nonrefundable Credits – Enter Total Amounts Passed Through to Owners

1. State Income Tax Paid (see Form 502 instructions).....	1.	.00
2. Neighborhood Assistance Act Tax Credit.....	2.	.00
3. Enterprise Zone Act – General Tax Credit.....	3.	.00
4. Enterprise Zone Act – Zone Investment Tax Credit.....	4.	.00
5. RESERVED FOR FUTURE USE	5.	.00
6. Conservation Tillage Equipment Tax Credit.....	6.	.00
7. Biodiesel and Green Diesel Fuels Tax Credit.....	7.	.00
8. Precision Fertilizer and Pesticide Application Equipment Tax Credit.....	8.	.00
9. Recyclable Materials Processing Equipment Tax Credit.....	9.	.00
10. RESERVED FOR FUTURE USE	10.	.00
11a. Clean-Fuel Vehicle Tax Credit (Only Carryover Credit Allowed).....	11a.	.00
11b. Vehicle Emissions Testing Equipment Tax Credit.....	11b.	.00
12. Major Business Facility Job Tax Credit.....	12.	.00
13. Clean-Fuel Vehicle Job Creation Tax Credit (Only Carryover Credit Allowed).....	13.	.00
14. RESERVED FOR FUTURE USE	14.	.00
15. RESERVED FOR FUTURE USE	15.	.00
16. RESERVED FOR FUTURE USE	16.	.00
17. Worker Retraining Tax Credit.....	17.	.00
18. Waste Motor Oil Burning Equipment Tax Credit.....	18.	.00

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19. Riparian Forest Buffer Protection for Waterways Tax Credit	19.	.00
20. Virginia Coal Employment and Production Incentive Tax Credit ..	20.	.00
21. Enter the amount of credit assigned to another party.....	21.	.00
22. Virginia Coal Employment and Production Incentive Tax Credit for use by owner (Subtract Line 21 from Line 20).....	22.	.00
23. Historic Rehabilitation Tax Credit	23.	.00
24. Land Preservation Tax Credit	24.	.00
25. Qualified Equity and Subordinated Debt Investments Tax Credit.....	25.	.00
26. Communities of Opportunity Tax Credit.....	26.	.00
27. Green Jobs Creation Tax Credit.....	27.	.00
28. Farm Wineries and Vineyards Tax Credit	28.	.00
29. International Trade Facility Tax Credit	29.	.00
30. Port Volume Increase Tax Credit	30.	.00
31. Barge and Rail Usage Tax Credit.....	31.	.00
32. Livable Home Tax Credit	32.	.00
33. Research and Development Expenses Tax Credit (If the taxpayer does not qualify for the refundable credit, see the instructions for Schedule CR or Schedule 500CR)	33.	.00
34. Telework Expenses Tax Credit	34.	.00
35. Education Improvement Scholarships Tax Credit.....	35.	.00
36. Major Research and Development Expenses Tax Credit	36.	.00
37. Food Crop Donation Tax Credit.....	37.	.00
38. Total Nonrefundable Credits. Add Lines 1-19 and 22-37. Enter on Form 502, Page 1, Line 19.....	38.	.00
Refundable Credits. Enter Total Amounts Passed Through to Owners		
39. Agricultural Best Management Practices Tax Credit.....	39.	.00
40. 100% Coalfield Employment Enhancement Tax Credit from 2018 Form 306B, Line 1(b)...	40.	.00
41a. Full Credit: Enter amount from 2018 Form 306B, Line 13	41a.	.00
41b. 85% Credit: Enter amount from 2018 Form 306B, Line 15.....	41b.	.00
42. Total Coalfield Employment Enhancement Tax Credit allowable this year. Add Lines 41a and 41b.....	42.	.00
43. 2018 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2021 return. Enter amount from your 2018 Form 306, Line 11	43.	.00
44. Motion Picture Production Tax Credit	44.	.00
45. Research and Development Expenses Tax Credit	45.	.00
46. Total Refundable Credits. Add Lines 39, 42, 44, and 45. Enter on Form 502, Page 1, Line 20.	46.	.00
SECTION D – Amended Return		
1. Add amount paid with original return and additional tax paid after it was filed.	1.	.00
2. Add Line 1 from above and Section 1, Line 2 from Form 502.....	2.	.00
3. Overpayment, if any, as shown on original return or as previously adjusted.....	3.	.00
4. Subtract Line 3 from Line 2.....	4.	.00
5. If Line 4 above is less than Section 1, Line 1 of Form 502, subtract Line 4 above from Section 1, Line 1 of Form 502. This is the Tax Owed	5.	.00
6. If Section 1, Line 1 of Form 502 is less than Line 4 above, subtract Section 1, Line 1 of Form 502 from Line 4 above. This is the Amount Overpaid	6.	.00

Enclose Schedule 502ADJ with Your Pass-Through Entity Return, Form 502.