

**FORM 500S**

Department of Taxation  
P.O. Box 1500  
Richmond, VA 23218-1500

**2003 Virginia Small Business Corporation Return of Income**



FISCAL year filer or SHORT year filer: enter beginning date \_\_\_\_\_, \_\_\_\_\_, and ending date \_\_\_\_\_, \_\_\_\_\_, and CHECK here.

<b>Check if —</b>  A Change in Address <input type="checkbox"/>  B Final Return (No Longer Liable for Tax) <input type="checkbox"/>  C Coalfield Credit (Claimed or Earned) <input type="checkbox"/>  D Amended Return <input type="checkbox"/>	Name		<b>Official use only</b>  Federal Employer Identification Number
	Number and street		
	Address continued		
	City or town, state and ZIP Code		Virginia Corporation Account Number
	Date Incorporated	Place Incorporated	
Principal Business Activity Code		Description of Business Activity	

If your tax return is filed on computer generated forms or forms supplied by a tax preparer and you do not need to receive a corporate packet next year, place an "X" in the box to the right.

**IMPORTANT: ATTACH A COPY OF YOUR FEDERAL RETURN TO THIS RETURN**

**PART I — Virginia Additions and Subtractions To Federal Income of Shareholders**

SHAREHOLDERS	1. Name, Address and Social Security Number	No. of Shares	2. Additions From Part II Line 3	3. Subtractions From Part III Line 6	4. Net Adjustments Difference Between Columns 2 and 3
<b>A</b>					
	SSN: _____				
<b>B</b>					
	SSN: _____				
<b>C</b>					
	SSN: _____				
<b>D</b>					
	SSN: _____				
<b>E</b>					
	SSN: _____				
<b>TOTALS</b>					

**QUESTIONS**

The corporation's books are in care of \_\_\_\_\_ located at \_\_\_\_\_  
 Has your federal income tax liability been redetermined for any prior year(s) which has not previously been reported to the Virginia Department of Taxation? Yes \_\_\_\_\_ No \_\_\_\_\_. If "yes", state years \_\_\_\_\_. Report changes under separate cover and mail to **Virginia Department of Taxation, P.O. Box 1880, Richmond, Virginia 23218-1880.**

**Mail this return to the Virginia Department of Taxation, P.O. Box 1500, Richmond, Virginia 23218-1500 on or before the fifteenth day of the fourth month following the close of the taxable year. Checks should be made payable to the Virginia Department of Taxation.**

**DECLARATION**

I, the undersigned president, vice-president, treasurer, assistant treasurer, chief accounting officer, or other officer duly authorized to act, of the corporation for which this return is made, declare under the penalties provided by law that this return (including any accompanying schedules and statements) has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the income tax laws of the Commonwealth of Virginia. If prepared by a person other than taxpayer, their declaration is based on all information of which they have any knowledge.

_____ (Date)	_____ (Signature and phone number of officer)	_____ (Title)
_____ (Date)	_____ (Individual or firm, signature of preparer and phone number)	_____ (Address)
_____ (Preparer's SSN or FEIN)		

	TOTAL AMOUNT	SHAREHOLDERS' SHARE				
		A	B	C	D	E
1 Interest on state obligations other than Virginia						
2 (a) Fixed Date Conformity- Depreciation . . . . .						
(b) Section 179 Expenses . . . . .						
(c) Fixed Date Conformity- Disposed Asset . .						
(d) Other Fixed Date Changes Not Listed . . . .						
(e) Other (see instructions) . . . . .						
3 Total additions 1 and 2 (a) - (e) . . . . .						

**PART III — Subtractions From Federal Taxable Income**

	TOTAL AMOUNT	SHAREHOLDERS' SHARE				
		A	B	C	D	E
4 Income from obligations of the United States (see instructions) . . . . .						
5 (a) Fixed Date Conformity - Depreciation . . . . .						
(b) Fixed Date Conformity - Disposed Asset . .						
(c) Other Fixed Date Changes Not Listed . . . .						
(d) Other (see instructions) . . . . .						
6 Total subtractions- Add lines 4 and 5(a) - (d) . . .						

**PART IV — Distributable Income Eligible For Enterprise Zone Tax Credit**

	TOTAL AMOUNT	SHAREHOLDERS' SHARE				
		A	B	C	D	E
7 Shareholders' share of income eligible for the Enterprise Zone credit						

**PART V — For Nonresidents Only: Income From Virginia Sources**

	TOTAL AMOUNT	SHAREHOLDERS' SHARE				
		A	B	C	D	E
8 Nonresident shareholders' share of income from Virginia sources (Enter on Form 763, Line 55)						

**PART VI — Credits To Tax**

	TOTAL AMOUNT	SHAREHOLDERS' SHARE				
		A	B	C	D	E
9 Neighborhood Assistance Act . . . . .						
10 Conservation Tillage Equipment . . . . .						
11 Fertilizer & Pesticide Application Equipment . . .						
12 Recyclable Materials Processing Equipment . .						
13 Rent Reduction Program Credit . . . . .						
14 Vehicle Emissions Testing Equipment, Clean-Fuel Vehicle & Certain Refueling Property Credit						
15 Income taxes paid to other states in the U.S. . .						
16 Major Business Facility Job Credit . . . . .						
17 Historic Rehabilitation Credit . . . . .						
18 Day-Care Facility Investment Credit . . . . .						
19 Agricultural Best Management Practices Credit						
20 Low-Income Housing Credit . . . . .						
21 Qualified Equity & Subordinated Debt Investment						
22 Worker Retraining Credit . . . . .						
23 Waste Motor Oil Burning Equipment Credit . . .						
24 Credit for Employers of TANF Recipients . . . .						
25 Credit for Employers of Disabled Individuals . .						
26 Coalfield Employment Enhancement Credit Claim						
27 Riparian Forest Buffer Protection for Waterways						
28 Land Preservation . . . . .						
29 Coal Employment & Production Incentive Credit						
30 Total Credits . . . . .						

**PART VII — Coalfield Employment Enhancement Tax Credit Earned** (Check coalfield credit box on front)

	TOTAL AMOUNT	SHAREHOLDERS' SHARE				
		A	B	C	D	E
31 Coalfield Employment Enhancement Tax Credit Earned						