



Schedule 2 — Virginia Taxable Income of a Nonresident Estate or Trust

Table with 2 columns: A. Distributable, B. Nondistributable. Rows include income from sources within Virginia, federal deductions, and net Virginia source income.

4. Virginia source income allocation schedule. When completing Column 4, multiply Line 3A above by the percentage in Column 3 below and enter in Column 4. Enter the amount from Line 3B above in Line 4b, Column 5.

Table with 5 columns: Column 1 (Beneficiaries/Fiduciary/Total), Column 2 (Federal Distributable Net Income), Column 3 (Percentage), Column 4 (Virginia Source Distributable Net Income), Column 5 (Virginia Source Nondistributable Net Income).

- 5. Deduction for distributions to beneficiaries. Enter the amount of Line 4a, Column 4, or Line 4a, Column 2, whichever is less.
6. Fiduciary's share of Virginia source income. Sum of Line 4b, Column 4 or Line 4b, Column 2, whichever is less, plus Line 4b Column 5.
7. Exemption from federal Form 1041.
8. Income taxable to fiduciary. Subtract Line 7 from Line 6. Enter here and on Schedule 1, Line 1.

Schedule 3 — Modifications

PART I — Additions to Federal Taxable Income

- 1. Interest on obligations of other states.
2. Income taxes of this state or any other taxing jurisdiction.
3. Fixed Date Conformity Additions. See instructions. Enter here and on Line 2FA on Schedule 1.
4. Other additions to federal taxable income as provided in instructions. Attach explanation.
5. TOTAL ADDITIONS. Add Lines 1 through 4.

PART II — Subtractions from Federal Taxable Income

- 6. Income (interest, dividends or gains) on obligations or securities of the U.S.
7. Any state income tax refund or credit reported as "other income" on federal Form 1041.
8. Fixed Date Conformity Subtractions. See instructions. Enter here and on Line 2FS on Schedule 1.
9. Other subtractions from federal taxable income as provided in instructions. Attach explanation.
10. TOTAL SUBTRACTIONS. Add Lines 6 through 9.
11. Net Virginia modifications. Subtract Line 10 from Line 5.
12. Net Virginia modifications allocated to the fiduciary. Multiply Line 11 by the fiduciary's percentage of federal distributable net income.

If Line 12 is a net addition, enter on Line 2(a) on Schedule 1. If Line 12 is a net subtraction, enter on Line 2(b) on Schedule 1.

Schedule 4 — Computation of the Credit for Tax Paid to Another State (See Instructions)

- 1. Taxable income reported on the other state's fiduciary income tax return. Attach a copy of the other return.
2. Virginia taxable income. Enter the taxable income from Line 3, Schedule 1.
3. Total income tax paid to another state. Enter the name of the other state:
4. Virginia income tax. Enter the tax from Line 4, Schedule 1.
5. Allowable percentage for credit. Compute to one decimal place (e.g., 10.5%). Maximum: 100%. Resident estate or trust: Divide Line 1 by Line 2. Nonresident estate or trust: Divide Line 2 by Line 1.
6. Resident estate or trust: Multiply Line 5 by Line 4. Nonresident estate or trust: Multiply Line 5 by Line 3.
7. Allowable credit. Resident estate or trust: Enter the smaller amount from Line 3 or Line 6. Nonresident estate or trust: Enter the smaller amount from Line 4 or Line 6. Also enter this amount on Line 5(d), Schedule 1.

I declare under the penalties provided by law that this return, including accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is true, correct and complete. I (we) authorize the Dept. of Taxation to discuss this return with my (our) preparer. If yes, check here. []

Signature and contact information section. Includes fields for Signature of Fiduciary or Officer Representing Fiduciary, Date, Daytime Phone Number, Signature of Preparer Other Than Fiduciary, Date, Daytime Phone Number, Firm's Name (or Yours If Self-employed) and Address, and Firm's SSN or FEIN or PTIN.



NAME & FEIN FROM PAGE 1 _____

Schedule 5 — Computation of Credits to Tax and Qualifying Income (See Instructions)

Line	Column 1 Name and Social Security Number of Each Beneficiary (Fiduciary Use Line e)	Column 2 Percentage	Column 3 Allocation of Virginia Neighborhood Assistance Act Credit
a.		%	00
b.		%	00
c.		%	00
d.		%	00
e.	Fiduciary	%	00
f.	Total	100 %	00

Line	Column 4 Allocation of Enterprise Zone Qualifying Income	Column 5 Allocation of Enterprise Zone State Unemployment Tax Credit	Column 6	Column 7 Allocation of Enterprise Zone Investment Tax Credit
a.	00	00	Space Reserved for Future Use	00
b.	00	00		00
c.	00	00		00
d.	00	00		00
e.	00	00		00
f.	00	00		00

Line	Column 8 - Other Allocation of:	Column 9 - Other Allocation of:	Column 10 - Other Allocation of:	Column 11 - Other Allocation of:
a.	00	00	00	00
b.	00	00	00	00
c.	00	00	00	00
d.	00	00	00	00
e.	00	00	00	00
f.	00	00	00	00