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

Form 500-T

TELECOMMUNICATIONS COMPANIES MINIMUM TAX

Business Name as Shown on Return	
Federal Employer Identification Number	Virginia Corporation Account Number
For Taxable Year Beginning , 20 , And Ending ,	
Calendar Year During Which Gross Receipts Earned	

PART I TAX CREDITS

1. Corporate Income Tax Liability (From Line 9, Form 500, Virginia Corporation Income Tax Return) 1.
2. CREDITS
   - (A) Neighborhood Assistance Act Credit . . . (A)
   - (B) Enterprise Zone Credit . . . (B)
   - (C) Conservation Tillage Equipment Credit . . . (C)
   - (D) Coal Cogeneration Credit (Expired 12/31/01 - carry over allowed) . . . (D)
   - (E) Fertilizer and Pesticide Application Equipment Credit . . . (E)
   - (F) Recyclable Materials Processing Equipment Credit . . . (F)
   - (G) Rent Reduction Program Credit . . . (G)
   - (H) Clean-Fuel Vehicle and Vehicle Emissions Testing Equipment Credit . . . (H)
   - (I) Major Business Facility Job Tax Credit . . . (I)
   - (J) Clean Fuel Vehicle Job Creation Tax Credit . . . (J)
   - (K) Qualifying Steam Producers Tax Credit (Expired 12/31/00 - carryover allowed) . . . (K)
   - (L) Historic Rehabilitation Tax Credit . . . (L)
   - (M) Day-Care Facility Investment Tax Credit . . . (M)
   - (N) Low-Income Housing Credit . . . (N)
   - (O) Agricultural Best Management Practices Credit . . . (O)
   - (P) Worker Retraining Credit . . . (P)
   - (Q) Waste Motor Oil Burning Equipment Credit . . . (Q)
   - (R) Line Reserved For Future Use . . . (R)
   - (S) Riparian Waterway Buffer Credit . . . (S)
   - (T) Land Preservation Tax Credit . . . (T)
   - (U) Virginia Coal and Production Incentive Tax Credit . . . (U)
   - (V) 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 1 of your 2006 Schedule 306B . . . (V)
     - a 50% Coalfield Employment Enhancement Tax Credit from Line 2 of your 2006 Schedule 306B . . . a
     - b Full credit: Enter amount from 2006 Form 306, Line 12a . . . b
     - c Full credit: Enter amount from your 2006 Form 306, line 12b . . . c
     - d 85% credit : Enter amount from 2006 Form 306, line 13a . . . d
   - (W) 90% credit : Enter amount from your 2006 Form 306, line 13b . . . (W)
     - a Total Coal Related Tax Credits allowable this year : Add Lines (V) b, (V) c, (V) d, and W . . . a
     - b 2006 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2009 return. Enter amount from your 2006 Form 306, Line 11 . . . b

   Total Tax Credits [Add Lines (A) through (U) and (W)a] . . . 2.
3. Adjusted Corporate Income Tax (subtract Line 2 from Line 1) . . . 3.

PART II MINIMUM TAX COMPUTATION

4. Gross receipts for the taxable period as certified by the State Corporation Commission . . . 4.
5. (A) Minimum tax rate from Minimum Tax Rate Schedule in instructions . . . 5.(A)
   (B) Minimum tax (Line 5(A) times Line 4) . . . 5.(B)
6. Adjusted Corporate Income Tax liability (from Line 3, Part I above) . . . 6.
7. Telecommunications Tax (Greater of Line 5(B) or Line 6) . . . 7.

PART III NONCORPORATE TELECOMMUNICATIONS COMPANIES

8. Minimum tax (Line 5(B), Part II) . . . 8.
9. Adjusted Corporate Income Tax (Line 3, Part I) . . . 9.
10. Amount You Owe . . . 10.
    (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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