

Virginia
Worksheet

Virginia Conformity Additions

(Form 760)

(Keep for your records)

2023

Name(s) as shown on return

Your social security number

Line 2a - Conformity Additions

- A. Bonus Depreciation** If you claimed a federal depreciation deduction and one or more of the depreciable assets received the special 30% or 50% bonus depreciation deduction under IRC § 168(k) in any taxable year from 2001 through 2023, or the bonus depreciation under IRC §§ 168(l), 168(m), 1400L, or 1400N, then depreciation must be recomputed for Virginia purposes as if such assets did not receive such bonus depreciation. If your total 2023 Virginia depreciation calculation is less than your 2023 federal depreciation calculation, then the difference must be recognized as an addition.

Spouse

Taxpayer

Enter the amount that should be added to Federal Adjusted Gross Income based upon the recomputation of allowable depreciation

A. _____

- B. Other Conformity Additions** - If you are required to make any Other Conformity additions listed in the Conformity Update for 2023 above, enter the total amount of such additions on this line. Also, please enclose a schedule and explanation of such additions.

Enter any other Conformity additions here

B. _____

- C. Enter the total of Lines A and B above and on Schedule ADJ, Line 2a . . .**

C. _____
