

Name(s) as shown on return

Your social security number

**Line 6a. Conformity Subtractions**

**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 the assets did not receive such bonus depreciation. If your total 2023 Virginia depreciation calculation is more than your 2023 federal depreciation calculation, then the difference must be recognized as a subtraction.

Spouse

Taxpayer

Enter the amount that should be subtracted from Federal Adjusted Gross  
Income based upon the recomputation of allowable depreciation . . . . .

**A.**

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

**B.**

**C.** Add Lines A and B. Enter here and on Schedule ADJ, Line 6(a) . . . . .

**C.**