REPORT OF THE
DEPARTMENT OF TAXATION ON

Recommendations Concerning Voluntary Individual Income Tax Check-Off Programs

TO THE GOVERNOR AND
THE GENERAL ASSEMBLY OF VIRGINIA

HOUSE DOCUMENT NO. 23

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COMMONWEALTH of VIRGINIA

Department of Taxation
Richmond, Virginia 23282

December 1, 1993

TO: The Honorable Lawrence Douglas Wilder
Governor of Virginia
and
The General Assembly of Virginia

The 1993 General Assembly, in Chapter 994 of the 1993 Acts of Assembly, directed the Department of Taxation to study and develop recommendations concerning voluntary income tax check-offs.

Enclosed for your review and consideration is the report that has been prepared in response to this resolution.

Respectfully submitted,

W. H. Forst
Tax Commissioner

Virginia Department of Taxation

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EXECUTIVE SUMMARY

The 1993 General Assembly directed the Department of Taxation (TAX) to study and develop recommendations concerning voluntary income tax check-offs. See Item 279 F.2.b of § 1-78 of Chapter 994 of the 1993 Virginia Acts of Assembly, which is reproduced in part in Appendix A.

TAX formed a working committee representing all areas of the department which are affected by check-off programs. The committee reviewed current department policy for check-offs, surveyed the tax departments of all 39 states which support check-offs, and contacted national organizations such as the Federation of Tax Administrators as part of their study. The information and recommendations contained herein are based on TAX's experience, national trends and the experience of other states.

Income tax check-offs provide individuals with the ability to direct a portion of their income tax refund to a charitable purpose, or to a political party. Virginia's first check-off was enacted in 1981 for nongame wildlife. Since 1981, six additional programs have been added. Virginia now offers taxpayers a choice of six separate check-off alternatives for charitable purposes, and two check-offs for political parties. Only Alabama, Arkansas, and California exceed Virginia in total check-off programs supported.

The manner in which check-offs are presented on the income tax return and the number of programs has a direct affect on the amount of contributions which are made under a check-off program. Virginia has always presented the check-offs on page 1 of the return. High visibility and simplicity are maximized by this manner of presentation.

Virginia's check-off programs are the result of legislation enacted by the General Assembly. This is consistent with almost every other state which sponsors check-off programs.

Two states, Oregon and Utah, have a formal committee to review and monitor check-off program beneficiaries. All of Virginia's programs, other than the U.S. Olympic Committee and political parties, are administered by state agencies.

Several states have enacted legislation aimed at controlling check-off programs. Typically, these controls will require a minimum amount, or rate, of contributions in order for the program to remain on the tax return.

Virginia, like 12 other states, has enacted sunset provisions for at least some of its programs.

The trend in total contributions received through Virginia's check-off programs since 1982 indicates that there is a finite pool of money available from taxpayers. As additional check-offs have been added to the Virginia return, the existing programs have experienced a decrease in contributions. This is consistent with the experience of other states.

Options

TAX reviewed numerous alternatives which would allow a greater number of programs than the current tax form can accommodate. Although the options studied would permit the administration of more programs, the historical experience of program contributions in Virginia and other states indicates that the addition of more programs will not result in an increase in program contributions. In fact, the addition of new programs may cause the overall level of contributions to decrease, and existing programs may experience a decrease in their share of contributions. Accordingly, these options have not been recommended.

Recommendations

After consideration of the options available, the experience of Virginia and other states' programs, and other factors, TAX makes the following recommendations:

- **Freeze the number of programs sponsored.** TAX recommends that the maximum number of check-off programs remain fixed at (or near) the current level. Additional programs will likely reduce the amount of contributions received by existing programs. The historical experience realized by Virginia and other states supports this conclusion.

- **Maintain existing form design and "Page 1" presentation.** TAX recommends that check-offs remain on page 1 of the return. A separate form will significantly increase the cost of administering the programs, and likely reduce the amount of contributions received.

Two states that recently adopted a separate form for check-offs (Arkansas and New Mexico) experienced a significant decrease in program contributions, which they attribute to the separate form.

Space considerations on Page 1 of Form 760 will preclude the addition of new programs without adding a separate schedule.

- **Continue the enactment of "Sunset" provisions.** TAX believes that sunset provisions provide a valuable periodic review of the programs and recommends that such provisions be continued.

- **Allow TAX to recover administrative costs.** TAX encounters significant administrative systems and processing costs associated with the check-off programs. In light of budget considerations, TAX suggests that it be entitled to recover initial as well as on-going costs from the contributions received.

Introduction

In Chapter 994 of the 1993 Acts of Assembly, the 1993 General Assembly directed the Department of Taxation (TAX) to study and develop recommendations concerning voluntary income tax check-offs. The recommendations are to include, but not be limited to, how to handle more check-offs than the current tax form can accommodate, and methods for selecting check-offs. The recommendations of TAX are to be presented to the Senate Finance and House Finance Committees prior to December 1, 1993. (Item 279 F.2.b. of § 1-78 of Chapter 994 of the 1993 Acts of Assembly. See Appendix A.)

The study was requested in response to requests from various charitable organizations to create additional check-offs, which conflicted with TAX's ability to include additional programs on the individual tax form due to space constraints.

Historical background

The federal government initiated the first check-off program in 1967 when it began allowing taxpayers to designate $1 of their federal tax liability to a special presidential election campaign fund. States soon followed suit with their own programs, and as of 1992, Connecticut was the only state imposing a broad-based individual income tax that had no check-off programs. (However, 1992 was the first year for Connecticut's tax.)

Virginia enacted its first check-off in 1981, and as of July 1, 1993 has the following check-off programs.

Program	Effective Date
Nongame Wildlife	January 1, 1981
Political Party Contributions	January 1, 1982
United States Olympic Committee	January 1, 1988
Open Space Recreation and Conservation Fund	January 1, 1988
Housing for the Homeless, Elderly, and Disabled Fund	January 1, 1988
Family & Children's Trust Fund of Virginia	January 1, 1991
Elderly and Disabled Transportation Fund	January 1, 1991

Analysis of current trends and programs

Currently, there are two types of check-off programs: those that reduce a taxpayer's refund ("refund type"), and those that allow a taxpayer to direct a portion of their tax liability for a specific purpose ("liability type").

The vast majority of the programs currently in use by the states are the refund type, which allow a taxpayer to direct a portion of his or her refund to a specific program or programs. This type of check-off is popular because it does not effect the tax revenue of the sponsoring state. Most states limit the amount of the donation to the taxpayer's refund, but some states allow taxpayers to increase their payment to cover check-off donations.

The liability type of check-off is less common because it allows taxpayers to direct how their tax dollars will be applied. This creates an obvious financial consideration for the sponsoring state. Currently, liability type check-offs are used by a limited number of states strictly for political party or campaign type contributions.

Virginia's check-off programs are of the refund type; they only allow the voluntary application of a taxpayer's refund. Accordingly, they do not effect Virginia's tax revenue. Virginia's programs are limited to the amount of a taxpayer's refund, thus, taxpayers without a refund cannot make a contribution on their tax return. If a taxpayer, who does not have an overpayment, wishes to make a contribution, he must send payment directly to the sponsoring agency. The instructions to the individual income tax return contain information regarding how to make a contribution for those taxpayers who do not have a refund.

The trend in check-off programs has shown a steady increase in the number and types of refund type programs offered by states. A survey of the 41 states imposing a broad-based individual income revealed the following data:

Number of states with refund type programs	39
Total refund type programs administered	143
Average number of programs offered	3.7

Analysis of program types

Description	# States Offering Program	# Programs Offered	% Programs Offered
Nongame or endangered wildlife	37	37	25.9
Child or domestic abuse prevention	17	18	12.6
Political parties and campaigns	10	13	9.1
Educational programs	6	11	7.7
Disease research or prevention	8	10	7.0
Olympics or special olympics	9	9	6.3
Aging or care for elderly	6	7	4.9
Veterans programs	6	7	4.9
Drug abuse and prevention	6	6	4.2
Homeless persons and shelters	6	6	4.2
Other various programs	14	19	13.2
		143	100.0

Virginia's current programs fall within the mainstream of the types of programs offered nationwide. With seven check-off programs (for this purpose political contributions are considered to be one program) Virginia is exceeded only by Alabama and Arkansas, which each offer 9 programs, and California which offers 8 programs.

Presentation

The preference for high visibility is reflected in the manner in which the programs are presented on the returns. Of the states with refund type check-offs, 26 display the check-offs on page 1 of the return, 11 include the check-offs on page two of the return, and 2 states use a separate schedule. (Of the 14 states with 5 or more check-offs, 7 display check-offs on page 1; 5 on page 2; and 2 use a separate form.)

Arkansas changed to a separate form for check-offs in 1987, in response to 6 new check-off programs. Total program contributions decreased by approximately 25%. Program contributions continued to decrease through 1991, and in 1992 all their check-offs were repealed. (One new program was enacted for 1993.)

New Mexico changed to a separate form for check-offs for 1992. Based on preliminary data as of September 1, 1993, New Mexico's Taxation and Revenue Department projects a dramatic decrease in total program contributions.

States almost unanimously list the check-offs in the order in which they were enacted. Virginia presents check-off's in order of enactment.

It is important to note that page 1 presentation is not as important in states that use both pages 1 & 2 in calculating the tax liability. Virginia determines the tax liability on page 1, while page 2 is used for various special schedules. In addition, Form 760S is contained entirely on page 1, and only has instructions on page 2. Accordingly, page 1 presentation is desired by Virginia program beneficiaries. In addition, because approximately 96% of the Virginia Form 760's are filed using only page 1 of the return, TAX's processing costs would significantly increase if check-offs are moved to page 2.

While TAX freely exercises its professional judgement and expertise in developing its tax forms, there are external considerations that should not be ignored. Currently, several national software houses have tax preparation programs which generate Virginia returns. These programs, which are used by both taxpayers and tax practitioners, benefit TAX in two ways. First, the use of such programs leads to enhanced accuracy in calculating Virginia's tax. Secondly, because these programs use paper and printing that TAX does not provide, TAX's printing costs are significantly reduced. Because of the obvious benefits, TAX seeks to encourage the utilization and development of these programs. The present version of Virginia's individual tax form has maximized the technical capability of the laser printers supported by the software developers. Accordingly, changes to the current format of page 1 of Form 760 which alters the number of lines, margins, or other technical design aspects could have a negative effect in this area.

Selection process

Almost all states enact their check-off programs through the normal legislative process. No formal review is generally conducted prior to enactment.

Virginia's programs have all been enacted through the normal legislative process.

Review process

Currently only two states, Oregon and Utah, have a formal review process.

Many of the states only sponsor programs which are administered by other state agencies, (such as a nongame wildlife fund) and accordingly feel that no additional review process is necessary.

Although Virginia has no formal review process for existing programs, all programs other than the U. S. Olympic Committee and political parties are administered by state agencies. However, recent bills have been introduced that would have, if enacted, created check-off programs for non-state agencies.

Control of programs

Eight states have enacted some type of legislation aimed at controlling check-off programs. Six states require that a program collect a minimum amount of contributions in order to remain on the tax return. Typically, the contributions received must equal a given dollar amount ($50,000, $100,000, etc.) or a fixed percentage of total donations received from all programs.

Two states recently repealed all check-offs; however, both of these states have already enacted at least one new program.

Twelve states have some type of sunset provision whereby one or more programs will expire absent reenactment.

Virginia's programs currently have the following sunset provisions:

Program	Expiration Date
Nongame Wildlife	None
Political Party contributions	None
United States Olympic Committee	December 31, 1996
Open Space Recreation and Conservation Fund	December 31, 1995
Housing Program	December 31, 1995
Family & Children's Trust Fund	December 31, 1996
Elderly and Disabled Transportation	December 31, 1995

Analysis of political party refund type check-offs

Ten states provide for voluntary political contributions from a taxpayer's refund, itemized as follows:

Campaign finance funds (various types)	5
Direct party contributions	5

Of the programs allowing direct party contributions, the following political parties are listed as direct recipients:

Party	# of States
Democratic Party	5
Republican Party	5
Libertarian Party	3
New Alliance	2
Green Party	1
Prohibitionist Party	1
Socialist Workers Party	1
Worker's World Party	1

Virginia's political party check-off program allows a contribution to any party that received 10% of the total vote cast for the office filled in the last statewide election. Since the program was enacted in 1981, only the Democratic and Republican parties have qualified. However, the number of check-offs required for political parties can increase in any given year without a legislative change. See § 24.1-1 of the Code of Virginia.

The check-off is limited to $25 (amended for 1993 and thereafter from a previous limit of $2). Dollar limitations are imposed by other states as follows:

# States	Limit ($)
4	None
3	$ 1
1	$ 2
2	$25

Liability type check-off programs

Twelve states allow a taxpayer to designate a portion of his or her tax liability for a specific purpose. As previously discussed, this type of program does not affect the amount of a taxpayer's liability or refund. The programs are similar to the federal presidential campaign fund, and benefit political parties or election funds. The majority of the programs are limited to $1 or $2 per taxpayer. A synopsis of the various programs is provided:

State	Limit	Description of Program
Hawaii	$2	Election campaign fund.
Idaho	$1	Designate to Democratic, Republican, or Libertarian Party, or to no specific party.
Iowa	$1.50	Designate Democratic, Republican, or $.75 to each.
Kentucky	$2	Designate Democratic, Republican or general.
Michigan	$2	State campaign fund.
Minnesota	$5	Designate Democratic, Republican, General, Indep. or Farmer-Labor.
New Jersey	$1	Gubernatorial Election Fund.
North Carolina	$1	N.C. Political Party Financing Fund.
Ohio	$1	Ohio Political Party Fund.
Rhode Island	$5	Electorial System Contribution.
Utah	$1	Designate American, Democratic, Independent, Independent American, Libertarian, Republican or Populist.
Wisconsin	$1	State Election Campaign Fund.

Consumer Use Tax

For 1992 tax years, Virginia Form CU-7 was added to the individual income tax booklet for use in remitting the consumer use tax. This voluntary program generated $482,842 from the 15,189 returns filed through October 31, 1993.

For 1993 tax years, taxpayers may offset their consumer use tax liability against their individual income tax refunds. This pro-taxpayer enhancement will eliminate the filing of a separate return (and payment) by those taxpayers who are due a refund. The elimination of a return will reduce processing costs for TAX, and accelerate the collection of the tax.

While not technically a check-off program, the consumer use tax payment feature appears on page 1 of the return, immediately above the check-off programs. TAX anticipates greater compliance and revenue at a reduced processing cost as a result this change.

TAX views the collection of consumer use tax as an important part of reducing the "tax gap" that exists between taxes owed and taxes actually paid. TAX believes that the consumer use tax payment feature will result in increased voluntary compliance in this area. Initial reactions from practitioner groups have been favorable. See Appendix B for a copy of the 1993 Form 760.

Recovery of administration costs

Eighteen states are permitted to recover some or all of their administrative costs. The primary methods provide for the recovery of actual set-up and ongoing costs, or a flat percentage of program contributions. Some recovery provisions were capped at relatively small amounts ($2,000 - $5,000).

The General Assembly permitted TAX to deduct the direct cost of implementing the Family & Children's Trust fund, and the Elderly and Disabled Transportation Fund from contributions made to each program.

Contributions to Virginia's programs

In taxable year 1981, the first year for Virginia's Nongame Wildlife check-off, 61,934 taxpayers donated $ 373,754 via the check-off for nongame wildlife. The affect of additional programs on total contributions after 1981 is illustrated by the following charts:

	Taxable Year 1982		Taxable Year 1983		Taxable Year 1984		Taxable Year 1985		Taxable Year 1986	
CHECK-OFF	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Nongame Wildlife	52,808	$392,282	56,387	$447,017	57,007	$495,450	56,936	$527,540	56,834	$642,713
Political Parties	40,151	$80,302	*	*	*	*	41,128	$82,256	36,889	$73,778
VA Housing Program	---	---	---	---	---	---	---	---	---	---
Open Space	---	---	---	---	---	---	---	---	---	---
U S Olympic	---	---	---	---	---	---	---	---	---	---
Family Trust Fund	---	---	---	---	---	---	---	---	---	---
Elderly Transport Fund	---	---	---	---	---	---	---	---	---	---
Total	92,959	$472,584	56,387	$447,017	57,007	$495,450	98,064	$609,796	93,723	$716,491

	Taxable Year 1987		Taxable Year 1988		Taxable Year 1989		Taxable Year 1990		Taxable Year 1991	
CHECK-OFF	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Nongame Wildlife	56,375	$536,888	47,478	$422,302	43,356	$400,526	40,086	$376,334	37,073	$334,787
Political Parties	31,684	$63,368	20,850	$49,279	18,589	$43,978	16,254	$37,628	15,000	$35,052
VA Housing Program	--- .	---	22,410	$170,269	21,064.	$161,115	20,242	$164,578	16,206	$112,890
Open Space	---	---	16,429	$94,413	16,317	$95,884	16,659	$106,932	16,723	$103,106
U S Olympic	---	---	17,071	$93,220	14,972	$80,867	17,354	$99,782	16,444	$88,895
Family Trust Fund	---	---	---	---	---	---	---	---	14,182	$84,892
Elderly Transport Fund	---	---	---	---	---	---	---	---	17,419	$102,064
Total	88,059	$600,256	124,238	$829,483	114,298	$782,370	110,595	$785,254	133,047	$861,686

* Data not available.

1992 returns processed through October 14, 1993, have reported the following contributions:

CHECK-OFF	NUMBER	AMOUNT
Nongame wildlife	30,522	$ 289,585
Political Parties	13,899	$ 32,628
VA Housing Program	12,878	$ 88,399
Open Space	15,049	$ 98,900
U. S. Olympic Committee	10,579	$ 58,205
Family Trust Fund	13,080	$ 81,900
Elderly Transport Fund	15,703	$ 99,168
	111,710	$ 748,785

Based on returns processed, taxable year 1992 program contributions appear consistent with actual results for taxable year 1991. The lack of significant growth in total program contributions since 1988 could be viewed as an indication that, given present economic conditions, there is a finite amount of money available in which all programs must share. This trend indicates that the addition of new programs will probably decrease the amount of contributions received annually by existing programs.

OPTIONS

The following options were explored by TAX as part of its study of how more check-offs could be added to the Virginia return. Because of the potential problems described herein, none of these options are seen as practical alternatives. Accordingly, they are not part of TAX's recommendations.

Move the check-offs to another form.

Discussion. As previously discussed in this report, the current form 760 cannot accommodate another check-off program on page 1 of the form. If more programs are enacted, TAX recommends a separate "Refund Check-off Form," which would accommodate more check-off programs. Taxpayers would be required to attach the form to their individual return, and carry a total for desired contributions forward to page 1 of the return.

▸ The two states with actual experience with a separate form, Arkansas and New Mexico, experienced a sharp decrease in total contributions after making the change to a separate form.

▸ The printing, distribution, system and processing costs associated with a new form will be significant. TAX estimates that moving the existing check-off programs to a separate form would cost in excess of $278,000. This estimate does not include the cost of adding any new programs, which would involve additional systems charges and may create additional printing costs.

▸ TAX will incur a significantly greater administrative burden if a separate form is used for check-offs. Although page 2 of the return contains certain necessary information, TAX does not need to "key" this information as part of its administrative programs. Currently, less than 4% of returns filed require TAX to key information from other than page 1. However, all check-off information must be keyed in order to accurately distribute the contributions received. Accordingly, TAX estimates that the number of "multi-page" returns received annually would double if the number of taxpayer's using check-offs remains consistent. Multi-page returns must be handled differently, but the present volume of such returns is small. If the volume of multi-page returns doubles, TAX will need to revise its procedures accordingly.

▸ Appendix C illustrates New Mexico's separate form.

Identify the check-offs by letter on page 1.

Discussion. If programs were identified by letter ("A", "B", etc.) instead of by name, the description area would be smaller, and there would be more room on page 1 for programs. The program's name and description would be contained in the instructions. A taxpayer would find the program he wants to support in the instructions, and enter the desired contribution amount on the corresponding line of page 1 of the individual return.

▸ TAX anticipates that a high rate of errors and confusion would result from this method.

▸ Taxpayer's would not be prompted by a line on the return; they would be forced to read the instructions in order to discover the programs that are available and the "code" for the desired program. This would likely have a negative effect on program revenue.

▸ The experiences of other states that utilize other than "page 1" presentations leads to the conclusion that program contributions would decrease under this proposal.

▸ The space used for the description is not the only controlling factor. What primarily controls overall space availability is the size of the box in which taxpayers must write the amount of their donation. TAX currently utilizes the smallest practical box size. Therefore, smaller descriptions would not yield any significant gain in overall presentation area on page 1.

Use smaller type to squeeze more programs within the same space.

Discussion: If very small type was used, more programs could be presented on page 1 of the return.

▸ Even though the type size already in use is very small, the descriptions are abbreviated to the fullest extent possible. Any additional decrease in description size will reduce taxpayer's ability to identify the program.

▸ The limits of commercial printing, legibility, and software houses all but preclude such an approach.

▸ The size of the type is not the only controlling factor. What primarily controls overall space availability is the size of the box in which taxpayers must write the amount of their donation. TAX currently utilizes the smallest practical box size. Therefore, smaller type size would not yield any significant gain in overall presentation area on page 1.

<u>Leave blank lines on page 1, which taxpayer's can identify by code.</u>

<u>Discussion:</u> Page 1 of the return could contain only blank lines, which a taxpayer would code. The instructions would contain a description of the programs sponsored, and a code for each program. Under this approach, many choices could be made available to taxpayers.

▸ Because of space constraints, the number of "boxes" on page 1 of the return must be limited. Therefore, it would be necessary to limit on the number of programs a particular taxpayer could support in any one year.

▸ TAX anticipates that a high rate of errors and confusion would result from this method. It is likely that taxpayers will fail to identify the code for the program that they are supporting.

▸ This significantly changes the TAX's processing procedure. Under the present system, TAX only "keys" the amount of the contribution. This proposal would require TAX to key the contribution and the code. The potential for error is significantly increased.

▸ The system considerations are significant. TAX would be required to change its program to allow both the code and the contribution amount to be keyed from the return.

▸ Taxpayer's would not be prompted by a line on the return; they would be forced to read the instructions in order to discover the programs that are available and the "code" for the desired program. This will have a negative effect on program revenue.

▸ The experiences of other states that utilize other than "page 1" presentations leads to the conclusion that program contributions would decrease under this proposal.

Establish a review committee.

Discussion. The General Assembly could establish a committee to select and review new and existing programs. The committee could be responsible for the following types of activities:

- Evaluate programs which must be reenacted, and make recommendations in that regard.

- Receive and review proposals for new programs.

- Establish criteria for programs. Criteria may be subjective or based on objective criteria. For example, a program could be tested to determine how much of its revenue is spent on fund raising, or evaluated based on the social consciousness of its programs.

- Establish criteria for continued participation in the program.

RECOMMENDATIONS

Virginia's current policy with regard to check-off programs is progressive and generous when compared with those offered by other states. The Commonwealth offers more programs than most states, covering a broad spectrum of program types. An analysis of other state's programs leads to the conclusion that Virginia is among the leaders in this area. The Department of Taxation has prepared the following recommendations based on TAX's experience in administering the current programs, contribution trends, form design considerations, and national trends.

Recommendation 1. Freeze the number of programs sponsored.

Discussion. TAX recommends that the maximum number of check-off programs sponsored remain fixed at (or near) the current level. The trend in program contribution collections indicates that additional programs will not increase the overall level of giving, but instead act to redistribute available funds. Thus, the addition of new programs may be detrimental to existing programs. With seven programs, the Commonwealth remains a leader in the area.

Recommendation 2. Maintain the existing form design and "Page 1" presentation.

Discussion. TAX recommends that check-offs remain on page 1 of the tax return. TAX believes this will maximize program contributions, taxpayer participation, and minimize administration costs. Given that approximately 96% of Virginia's individual tax returns are filed using only page 1, it is reasonable to conclude that the addition of another page will have a negative effect on check-off program contributions.

Currently, all available space on page 1 of Form 760 is being utilized. If Form 760 is expanded by an additional page, or if a change in the presentation of check-offs results in fewer "one page" returns, processing considerations cannot be ignored. With an estimated 2.5 million returns, any addition in handling and processing time must be carefully considered. Although TAX believes that it can continue to include all presently enacted programs on page 1 of the return, additional check-off programs will require an additional page or form. In addition, TAX may be required to include an additional political party check-off without a legislative change. Accordingly, this recommendation is contingent on recommendation #1.

Recommendation 3. Continue the enactment of "Sunset" provisions.

Discussion. Currently, five of Virginia's check-off programs will expire if not reenacted by the General Assembly. TAX believes that this exercise will prompt a periodic review of the programs. At the time of reenactment, the General Assembly can review the programs effectiveness in raising contributions through the check-off, and perhaps review the activities of the agency or charity.

Recommendation 4. Enact minimum thresholds for program contributions.

Discussion. Several states require that a program receive a minimum amount of contributions in order to remain on the tax form. For example, a program could be required to average $100,000 in annual contributions through its first four years of operation, else it would be eliminated from the tax form in year five.

By requiring such minimum standards, the General Assembly will ensure that the check-off program remains effective.

Recommendation 5. Allow the TAX to recover administration costs.

Discussion. In light of budget considerations, TAX respectively suggests that on-going costs associated with the administration of check-offs be determined annually, and deducted pro rata from contributions. New programs, which entail significant system changes and forms revision, should bear the costs of initial implementation.

Currently, TAX is only entitled to recover on-going costs from the political party check-off program, and was granted the authority to recover implementation costs from the Family and Children's Trust Fund and Elderly and Disabled Transportation Fund.

Item		Item Details($) First Year	Item Details($) Second Year	Appropriations($) First Year	Appropriations($) Second Year
	Authority: § 2.1-196.1, Code of Virginia.				
276.	In the event of default by a unit, as defined in § 15.1-227.3, Code of Virginia, on payment of principal of or interest on any of its general obligation bonded indebtedness when due, the State Comptroller, in accordance with § 15.1-227.61, Code of Virginia, is hereby authorized to make such payment to the bondholder, or paying agent for the bondholder, and to recover such payment and associated costs of publication and mailing from any funds appropriated and payable by the Commonwealth to the unit for any and all purposes.				
277.	In the event of default by any employer participating in the health insurance program authorized by § 2.1-20.1:02 of the Code of Virginia in the remittance of premiums or other fees and costs of the program, the State Comptroller is hereby authorized to pay such premiums and costs and to recover such payments from any funds appropriated and payable by the Commonwealth to the employer for any purpose. The State Comptroller shall make such payments upon receipt of notice from the Director, Department of Personnel and Training, that such payments are due and unpaid from the employer.				
	Total for Department of Accounts			~~$44,451,854~~ *$40.804.340*	~~$64,813,821~~ *$60.793.487*
	Maximum Employment Level	~~181.00~~ *162.00*	~~181.00~~ *162.00*		
	Fund Sources: General	~~$44,451,854~~ *$40.804.340*	~~$64,813,821~~ *$60.793.487*		
	§ 1-78. DEPARTMENT OF TAXATION (161)				
278.	Administrative and Support Services (7490000)			~~$13,582,742~~ *$11.280.342*	~~$13,582,742~~ *$11.074.634*
	General Management and Direction (7490100)	~~$2,732,092~~ *$4.552.327*	~~$2,732,092~~ *$4.552.327*		
	Computer Services (7490200)	~~$10,850,650~~ *$6.728.015*	~~$10,850,650~~ *$6.522.307*		
	Fund Sources: General	~~$13,275,801~~ *$10.973.401*	~~$13,275,801~~ *$10.767.693*		
	Trust and Agency	$302,941	$302,941		
	Dedicated Special Revenue	$4,000	$4,000		
	Authority: §§ 58.1-200, 58.1-202 and 58.1-213, Code of Virginia.				
279.	Revenue Administration Services (7320000)			~~$34,987,911~~ *$34.807.756*	~~$35,665,056~~ *$35.655.187*
	Administrative Processing (7320100)	~~$7,903,543~~ *$6.644.736*	~~$7,903,543~~ *$6.644.736*		
	Revenue Law and Fee Compliance (7320300)	~~$27,084,368~~ *$28.163.020*	~~$27,761,513~~ *$29.010.451*		
	Fund Sources: General	~~$34,900,271~~ *$34.720.116*	~~$35,577,416~~ *$35.567.547*		
	Trust and Agency	$81,640	$81,640		
	Dedicated Special Revenue	$6,000	$6,000		
	Authority: Titles 3.1, 10.1 and 58.1, Code of Virginia.				
	A. The Department shall maintain a fill rate of no less than 98% for State Tax Auditor positions. The Department shall submit a monthly report to the Secretary of Finance on the				

Item	Item Details($) First Year	Item Details($) Second Year	Appropriations($) First Year	Appropriations($) Second Year

number of State Tax Auditor positions filled and the revenues generated from the audit activities.

B. The Department is hereby authorized to recover from the Transportation Trust Fund the necessary start-up costs associated with the implementation of a local income tax. The Department shall not incur such costs unless a locality(ies) take action to put the local income tax option on a referendum. The Transportation Trust Fund shall be reimbursed for these costs from the local income tax revenues.

C. Out of the amounts appropriated for Revenue Law and Fee Compliance, payment to out-of-state collection agencies for collected delinquent accounts shall not exceed ~~$300,000~~ *$400,000* each year.

D. There is hereby appropriated, for each year of the biennium, revenues from the sales tax on fuel in certain transportation districts to cover only the direct cost of administration incurred by the Department in collecting this tax as provided by § 58.1-1724, Code of Virginia.

E. The Department of Taxation shall develop a pilot project through the private sector to collect delinquent taxes from taxpayers who reside within the Commonwealth. This plan shall include a strategy which insures that the block (batch) of cases referred to private sector agencies for collection is a representative sample which includes both individual and commercial over-due accounts. This plan shall be presented to the Governor and the Chairmen of House Appropriations and Senate Finance Committees by August 1, 1992 with the intent to implement this initiative in FY 1993. A follow-up report which provides a preliminary evaluation of this effort shall be presented to the Chairmen by December 1, 1993.

F.1. By October 1, 1993, the Department of Taxation shall utilize a state-of-the-art automated collections telecommunications system to improve the collection of delinquent taxes. The Department shall report to the Governor by June 1, 1993, findings and recommendations on establishing the collections system. The Department's review of any proposal for implementation of the system shall address privatization versus state operation, and funding requirements. The Department of Information Technology and the Council on Information Management shall assist in the review.

2.a. A sum not to exceed $3,500,000 the first year is included in Item 588 of this act, to be transferred to this Item for the installation and operational cost of the system. Any balance of such amount unexpended on June 30, 1993, is hereby reappropriated for expenditure in 1993-94. The Director of the Department of Planning and Budget is authorized to increase the second year general fund appropriation in this Item by such sum he determines is needed for 1993-94 operational costs in excess of the cited unexpended balance.

b. The Secretary of Finance and the State Tax Commissioner shall make a report to the Chairmen of the House Appropriations and Senate Finance Committees by January 1, 1994, on the results of the review and the cost of operating the system.

G. The Department of Taxation shall study and develop recommendations concerning voluntary income tax check-offs.

Item		Item Details($) First Year	Item Details($) Second Year	Appropriations($) First Year	Appropriations($) Second Year

The recommendations shall include, but not be limited to, how to handle more check-offs than the tax form can accommodate, and methods for selecting check-offs. The recommendations of the Department shall be presented to the Senate Finance and House Finance Committees prior to December 1, 1993.

Item		Item Details($) First Year	Item Details($) Second Year	Appropriations($) First Year	Appropriations($) Second Year
280.	Planning, Budgeting and Evaluation Services (7150000)			$743,048	$743,048
	Research, Evaluation and Policy Services (7150300)	$743,048	$743,048		
	Fund Sources: General	$743,048	$743,048		

Authority: § 2.1-393, and §§ 58.1-202, 58.1-207, 58.1-210 and 58.1-213, Code of Virginia.

Item		Item Details($) First Year	Item Details($) Second Year	Appropriations($) First Year	Appropriations($) Second Year
281.	Tax Value Assistance to Localities (7340000)			$1,097,394	~~$1,097,394~~ *$1,142,973*
	Assessor Training and Education (7340100)	$69,933	$69,933		
	Local Valuations and Assessments (7340400)	$284,817	$284,817		
	Mapping Services (7340500)	$440,175	~~$440,175~~ *$485,754*		
	Property Tax Assistance to Localities (7340600)	$48,000	$48,000		
	Valuation and Assessment of Public Service Corporations and Railroads (7340700)	$254,469	$254,469		
	Fund Sources: General	$773,076	~~$773,076~~ *$818,655*		
	Special	$324,318	$324,318		

Authority: Title 58.1, Chapters 32, 34, 35, 36, and 39 and §§ 58.1-202(6), 58.1-202(10), 58.1-202(11), 58.1-206, 58.1-2655, 58.1-3239, 58.1-3278, and 58.1-3374, Code of Virginia.

A. The Department is hereby authorized to recover from participating localities as special funds, the direct costs associated with assessor/property tax and local valuation and assessments training classes. In accordance with § 58.1-206, Code of Virginia, the assessing officers and board members attending shall continue to be reimbursed for the actual expenses incurred by their attendance at the programs.

B. The Mapping Services Unit shall include a remapping of Giles County in its list of approved projects. *In addition, $45,579 shall be allocated to the Middle Peninsula Planning District to complete the King and Queen County property tax map.*

282. A. In the expenditure of funds out of its appropriations for determination of true values of locally-taxable real estate for use by the Board of Education in state school fund distributions, the Department of Taxation shall use a sufficiently representative sampling of parcels, in accordance with the classification system as established in § 58.1-208 of the Code of Virginia, to reflect actual true values; further, the Department shall, upon request of any local school board, review its initial determination and promptly inform the Board of Education of corrections in such determination.

B. The Department of Taxation is directed to work with the Office of the Secretary of Education and representatives of the local governments and local Commissioners of the Revenue to develop procedures to require the consistent and full assessment of tangible personal property.

Item		Item Details($) First Year	Item Details($) Second Year	Appropriations($) First Year	Appropriations($) Second Year
	Total for Department of Taxation			~~$50,411,096~~ *$47,928,540*	~~$51,088,240~~ *$48,615,842*

Item		Item Details($) First Year	Item Details($) Second Year	Appropriations($) First Year	Appropriations($) Second Year
	Maximum Employment Level	~~1046.00~~ *988.00*	~~1069.00~~ *1,011.00*		
	Fund Sources: General	~~$49,692,196~~ *$47,209,641*	~~$50,369,341~~ *$47,896,943*		
	Special	$324,318	$324,318		
	Trust and Agency	$384,581	$384,581		
	Dedicated Special Revenue	$10,000	$10,000		

§ 1-79. DEPARTMENT OF THE TREASURY (152)

Item		Item Details($) First Year	Item Details($) Second Year	Appropriations($) First Year	Appropriations($) Second Year
283.	Revenue Administration Services (7320000)			~~$4,684,146~~ *$5,112,463*	~~$4,681,545~~ *$5,149,100*
	Administrative Processing (7320100)	~~$2,690,548~~ *$2,569,278*	~~$2,690,548~~ *$2,611,321*		
	Unclaimed Property Act Administration (7320700)	~~$1,993,597~~ *$2,543,185*	~~$1,990,997~~ *$2,537,779*		
	Fund Sources: General	~~$2,690,553~~ *$2,569,283*	~~$2,690,553~~ *$2,611,326*		
	Trust and Agency	~~$1,993,592~~ *$2,543,180*	~~$1,990,992~~ *$2,537,774*		

Authority: Title 2.1, Chapter 14 and §§ 55-210.1 through 55-210.30, Code of Virginia.

A. The amounts for Revenue Administration Services include a sum sufficient nongeneral fund appropriation for two FTE positions and other postage and administrative expenses to process the Department of Social Services checks. The estimated cost is $523,160 the first year and $523,160 the second year.

B. The amounts for Revenue Administration Services include a sum sufficient nongeneral fund appropriation for administration expenses to process the Virginia Employment Commission (VEC) and Virginia Retirement System (VRS) checks. The estimated cost for VEC is $73,000 the first year and $73,000 the second year and for VRS is $60,000 the first year and $60,000 the second year.

C. *1.* The amount for Unclaimed Property Act Administration is for administration and related support costs of the Uniform Disposition of Unclaimed Property Act, to be paid solely from revenues derived pursuant to the Act.

2. The amount also includes a sum sufficient nongeneral fund amount estimated at $560,000 in each year to pay fees to out-of-state collection services for unclaimed property collections.

Item		Item Details($) First Year	Item Details($) Second Year	Appropriations($) First Year	Appropriations($) Second Year
284.	Investment, Trust and Insurance Services (7250000)			~~$2,556,108~~ *$2,432,898*	~~$2,556,108~~ *$2,432,898*
	Bond Issuance Advisory Services (7250100)	~~$407,480~~ *$406,700*	~~$407,480~~ *$406,700*		
	Investment Services (7250300)	~~$2,148,628~~ *$2,026,198*	~~$2,148,628~~ *$2,026,198*		
	Fund Sources: General	~~$2,556,108~~ *$2,432,898*	~~$2,556,108~~ *$2,432,898*		

Authority: Title 2.1, Chapter 14, Article 2, Code of Virginia.

	Total for Department of the Treasury			~~$7,240,253~~ *$7,545,361*	~~$7,237,653~~ *$7,581,998*

☐ AMENDED RETURN

STAPLE HERE

FORM 760 Virginia Individual Income Tax Return 1993

FISCAL YEAR FILERS: Enter beginning date ____________, 19____, ending date ____________, 19____, AND check here ☐

NAME AND ADDRESS

Use Virginia label. Otherwise, please print or type.

First name and initial (if joint or combined return, enter both) | Last name | B Your social security number

Present home address (number and street or rural route) | A Spouse's social security number

City, town or post office and state | ZIP Code | OFFICE USE

Virginia city or county where you were a resident on Jan. 1, 1994. **IMPORTANT:** SEE INSTRUCTIONS. ☐ CITY or ☐ COUNTY } Name: ____________

Send an **ACCELERATED REFUND** Your 1992 return name(s), social security number(s), address **AND** filing status must have been the same. YES ☐

✔ Check your Filing Status

Enter your Exemptions

FILING STATUS (CHECK ONLY ONE)

If both husband and wife had income, using Filing Status 4 may result in less tax than Filing Status 2 (see instructions).

EXEMPTIONS (enter number)

EXEMPTION AMOUNT Enter on line 12 below

Filing Status	Yourself		65 or over		Blind		Dependents		Total Exemptions			
1 ☐ Single (claiming federal Head of Household? YES ☐)	1	+	☐	+	☐	+	☐	=	☐	× $800 =		00
2 ☐ **Married, filing joint return** (Even if only one had income)	2	+	☐	+	☐	+	☐	=	☐	× $800 =		00
3 ☐ **Married, filing separate returns** (Enter spouse's social security number in space above and enter full name here ____________)	1	+	☐	+	☐	+	☐	=	☐	× $800 =		00
4 ☐ **Married, filing separately on this combined return** — **Column B: Yourself**	1	+	☐	+	☐	+	☐	=	☐	× $800 =		00
Column A: Spouse	1	+	☐	+	☐	+	☐	=	☐	× $800 =		00

5 If you can be claimed as a dependent on another's return and had unearned income check here. See the instructions for line 11 .... 5 ☐

A SPOUSE USE ONLY when Filing Status 4 is checked | **B** YOURSELF For use by all other filers

STEP 1 Compute Your VAGI

Do you need to file? See Line 10 Instructions.

		A	B
6	Federal adjusted gross income from federal return *(not federal taxable income)* 6		
7	Additions from LINE 36 on the back of this return 7		
8	Total (add line 6 and line 7) 8		
9	Subtractions from LINE 44 on the back of this return 9		
10	Virginia adjusted gross income (subtract line 9 from line 8) 10		

STEP 2 Deductions to Compute Virginia Taxable Income

STANDARD DEDUCTION	
Filing Status 1:	$3,000
Filing Status 3:	$2,500
Filing Status 2 or 4: Total	$5,000

⬅ OR ➡ may be allocated as mutually agreed (if using Filing Status 4)

Itemized Deductions On Schedule A
11 (a) Total itemized deductions (Sch. A, line 26)
11 (b) Less state and local income tax claimed (Sch. A, line 5)
11 (c) Equals Net Virginia itemized deductions

		A	B
11	Deduction: Standard or VA Itemized Deductions (Changed for 1993. See instructions.) .. 11		
12	Enter the exemption amount computed above 12	00	00
13	Child and dependent care expenses deduction (amount on which the federal credit is based - attach federal form or schedule) .. 13		
14	Total (add lines 11, 12 and 13) 14		
15	VIRGINIA TAXABLE INCOME (subtract line 14 from line 10) 15		

STEP 3 Compute Your Tax, Payments and Credits

		A	B
16	INCOME TAX: From Tax Table or Tax Rate Schedule 16		
17	TOTAL TAX (add column A and column B, line 16) ....→ 17		
18	PAYMENTS AND CREDITS: (a) YOUR Virginia income tax withheld [attach form(s)] .... 18 (a)		
	(b) SPOUSE'S Virginia income tax withheld [attach form(s)] .... 18 (b)		
	(c) COMBINED 1993 estimated tax payments (include credit from 1992) .. 18 (c)		
	(d) COMBINED extension payments made with Form 760E (attach Form 760E) .. 18 (d)		
	(e) COMBINED credits from Schedule CR (attach Schedule CR) .... 18 (e)		
19	TOTAL PAYMENTS AND CREDITS [add lines 18 (a) through (e)] ....→ 19		

(If amending your return, do not complete lines 20 through 28. Proceed to Part V on back.)

STEP 4 Compute Amount You Owe or Your Refund

20 If LINE 17 is larger than LINE 19, enter the **INCOME TAX YOU OWE** and skip to line 22 20

21 If LINE 19 is larger than LINE 17, enter the **OVERPAYMENT AMOUNT** 21

22 Addition to tax, penalty and interest from LINE 48 on back 22

23 If you owe tax on LINE 20, add lines 20 and 22 - OR - If LINE 21 is an overpayment and LINE 22 is larger than LINE 21, enter **AMOUNT YOU OWE**. Attach payment 23

24 If LINE 21 is larger than LINE 22, subtract line 22 from line 21 and enter the **NET OVERPAYMENT AMOUNT** .. 24

25 Amount of overpayment on line 24 to be CREDITED to 1994 ESTIMATED income tax ... 25

26 Total (subtract the TOTAL of column A and column B, line 25 from line 24) 26

27 AUTHORIZED DEDUCTIONS FROM OVERPAYMENT. [27 (a) is new to Form 760 - see instructions] Add 27 (a) through (i) below 27

(a) Consumer's Use Tax (not a contribution) .. (a)

Each spouse may contribute up to $25 to either Party.

(b) VA Nongame Wildlife Program .. (b)
(c) VA Democratic Party .... (c)
(d) VA Republican Party .... (d)
(e) U.S. Olympic Committee .... (e)
(f) Open Space Recreation & Conservation Fund
(g) Housing Program
(h) Family and Children's Trust Fund
(i) Elderly and Disabled Transportation Fund

28 Amount to be **REFUNDED TO YOU** (subtract line 27 from line 26) 28

BE SURE TO SIGN YOUR RETURN ON BACK | For Local Use | For Office Use | Coding

Staple copy 2 of Form W-2G and 1099-R here.

Check or money order here.

PART I - AGE DEDUCTION COMPUTATION FOR TAXPAYERS AGE 62 AND OVER

Each spouse must compute his or her own separate age deduction. If you qualify for this deduction and the deduction on line 42, claim the one which benefits you the most. You cannot claim both deductions.

	SPOUSE (Use for Filing Status 2 and 4)	YOURSELF
	Month - Day - Year	Month - Day - Year
Enter your **DATE OF BIRTH** in the proper column in Month-Day-Year format. For example: 03-04-30 ►	- -	- -
29 DEDUCTION BASE - If age 62, 63 or 64 by midnight, January 1, 1994, enter $6,472; OR if age 65 or over by midnight, January 1, 1994, enter $12,944 . . . 29		
30 Total Social Security Act and Tier 1 Railroad Retirement Act benefits (equivalent to social security benefits) . . . 30		
31 Age deduction: If LINE 29 is larger than LINE 30, subtract line 30 from line 29 and enter here. If LINE 29 is not larger than LINE 30, enter "0.00". (This amount will be used on LINE 38 below.) . . 31		

	A SPOUSE USE ONLY when Filing Status 4 is checked	B YOURSELF For use by all other filers
PART II - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME (FAGI)		
32 **SPECIAL FIXED DATE CONFORMITY ADDITIONS (IMPORTANT! See instructions.)** . . . 32		
33 Interest on obligations of other states . . . 33		
34 Self-employment tax claimed as an adjustment to total income on federal Form 1040 . . . 34		
35 Other additions to federal adjusted gross income as provided in instructions - Attach explanation . . 35		
36 **TOTAL ADDITIONS** (add lines 32 through 35). Enter here and on LINE 7 on front . . . 36		
PART III - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME (FAGI)		
37 **SPECIAL FIXED DATE CONFORMITY SUBTRACTIONS (IMPORTANT! See instructions.)** . . . 37		
38 Age deduction for taxpayers who are age 62 and over by midnight, January 1, 1994, from line 31 above . . . 38		
39 State income tax refund or credit reported as income on federal Form 1040. (Claim in same column you reported the income on line 6.) . . . 39		
40 Interest or dividends on obligations or securities of the U.S. exempt from state income taxes, but not from federal taxes . . . 40		
41 Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits included in federal adjusted gross income on federal Form 1040 . . . 41		
42 Disability income used to compute the federal income tax credit for permanently and totally disabled persons under age 65 (see instructions - Attach federal Schedule R) . . . 42		
43 Other subtractions from FAGI as provided in instructions - Attach explanation . . . 43		
44 **TOTAL SUBTRACTIONS** (add lines 37 through 43). Enter here and on LINE 9 on front . . . 44		

PART IV - ADDITION TO TAX, PENALTY AND INTEREST (See instructions for each line.)

45 Addition to tax: If Form 760C or Form 760F was completed, enter the amount computed . . . 45	
46 Penalty: See instructions. If due, check ☐ Late Filing Penalty OR ☐ Extension Penalty and enter amount here . . . 46	
47 Interest: Interest accrued on LINE 20 on front . . . 47	
48 **TOTAL** (add lines 45, 46 and 47). Enter here and on LINE 22 on front . . . 48	

COMPLETE PART V ONLY IF AMENDING YOUR 1993 RETURN.

PART V - COMPUTE THE AMENDED AMOUNT YOU OWE OR REFUND TO BE RECEIVED (See instructions.)

49 Amount paid with original return, plus additional tax paid after it was filed . . . 49	
50 Add line 49 and line 19 on front and enter here . . . 50	
51 Overpayment, if any, as shown on original return or as previously adjusted . . . 51	
52 Subtract line 51 from line 50 (see instructions) . . . 52	
53 AMOUNT YOU OWE. If line 17 on front is more than line 52, enter the difference. Attach payment . . . 53	
54 **REFUND** to be received. If line 17 on front is less than or equal to line 52, enter the difference . . . 54	

File this return by midnight, **May 1, 1994**, with your local Commissioner of the Revenue, Director of Finance or Supervisor of Assessments. **ATTACH ALL REQUIRED VIRGINIA SCHEDULES** and a **COMPLETE COPY** of each federal Schedule C, C-EZ, D, E or F filed with your federal return and schedules supporting gross receipts and depreciation. If itemized deductions are claimed, attach a copy of the federal Schedule A or Virginia Schedule A, whichever is required. See instructions for additional information.

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return. We agree that filing separately on this combined return makes us jointly and severally liable for the amount of tax shown to be due on this return and any refunds due will be made payable to us jointly.

Please Sign Here	Your signature X	Date	Your business phone number ( )	Home phone number ( )
	Spouse's signature (if Filing Status 2 or 4, BOTH must sign) X	Date	Spouse's business phone number ( )	
Preparer's Use Only	Preparer's signature X	Date	Preparer's phone number ( )	
	Firm's name (or yours if self-employed) and address			

VA DEPT OF TAXATION 2601031

1992 NEW MEXICO PIT-D
REFUND DONATION FORM

Your first name and middle initial	Last name	Social Security Number
Spouse's first name and middle initial	Last name	Social Security Number

This form should be used if you wish to contribute any of your tax refund to any of New Mexico's voluntary contribution funds. Total fund contributions may not exceed the refund amount on line 40 of PIT-1 Long Form or line 17 of PIT-1A Short Form. If you are not due a refund but wish to contribute to any of the funds, *do not* mail your contributions to the Taxation and Revenue Department. You may send your contribution directly to the addresses listed below.

Please consider your contribution to any of the funds carefully, because no part of your contribution can be refunded to you should you change your mind. The Taxation and Revenue Department will deduct your contribution from your refund amount and transfer your contributions to the appropriate funds. If the indicated contributions exceed the refund determined to be due, no contributions will be made or deducted from your refund.

1. Refund amount from line 40 of PIT-1 Long Form or from line 17 of PIT-1A Short Form. 1

2. **SHARE WITH WILDLIFE Contribution** 2
   This program is administered by the New Mexico Game and Fish Department but is funded by donation only. Its purpose is to assist wildlife in need; game, nongame or endangered species. Of the collected contributions, 90% go directly to benefit wildlife through research, habitat protection, public education, and wildlife rehabilitation. A free newsletter outlining projects is available.
   Write: *Share with Wildlife, 141 E. DeVargas, Santa Fe, NM 87503* **Phone:** (505) 827-7959

3. **VETERAN'S NATIONAL CEMETERY FUND Contribution** 3
   This fund is administered by the New Mexico Veteran's Service Commission and is to be used to increase the size of the Santa Fe National Cemetery. Any contributions received in excess of one million seventy thousand dollars ($1,070,000) shall be distributed to the Substance Abuse Education Fund. Contributions to date, since tax year 1987, total approximately $130,000.
   Write: *Veteran's Service Commission, P.O. Box 2324, Santa Fe, NM 87503* **Phone:** (505) 827-6309

4. **NEW MEXICO SUBSTANCE ABUSE EDUCATION FUND Contribution** 4
   This fund is administered by the New Mexico Health Department and is to be used to provide substance abuse education programs in New Mexico schools.
   Write: *Health Department, P.O. Box 26110, Santa Fe, NM 87502-6110* **Phone:** (505) 827-2601

5. **NEW MEXICO FOREST RE-LEAF PROGRAM Contribution** 5
   A tree planting grant program for communities in New Mexico. The program is administered through the Conservation Planting Revolving Fund by the Forestry and Resources Conservation Division of the New Mexico Energy, Minerals and Natural Resources Department.
   Write: *Forestry and Resources Conservation Division, P.O. Box 1948, Santa Fe, NM 87504-1948*
   Phone: (505) 867-2334 or (505) 827-5830

6. **NEW MEXICO POLITICAL PARTIES Contribution**
   To contribute, ***enter the number*** designating the state political party to which you choose to make a $2.00 donation. The Spouse's contribution is allowed on a jointly filed return only.

   1 for the **Democratic Party of New Mexico**
   Write: 315 8th Street SW, Albuquerque, NM 87102 - Phone: (505) 842-8208
   2 for the **Republican Party of New Mexico**
   Write: P.O. Box 36900, Albuquerque, NM 87176 - Phone: (505) 298-3662
   3 for the **New Alliance Party**
   Write: 2032 Fifth Avenue, New York, NY 10035 - Phone: (212) 996-4700
   4 for the **Libertarian Party of New Mexico**
   Write: 1002 Airport Road, Santa Fe, NM 87505 - Phone (505) 471-0272
   5 for the **New Mexico Socialist Workers Party**
   Write: 147 East 900 South, Salt Lake City, UT 84111 - Phone (801) 355-1124
   6 for the **Workers World Party**
   Write: 3181 Mission Street #29, San Francisco, CA 94110 - Phone: (415) 826-4828
   7 for the **Prohibitionist Party**
   Write: P.O. Box 2635, Denver, CO 80201 - Phone: (303) 572-0646

   YOUR Contribution of $2.00 to party number 6a

   SPOUSE'S Contribution (jointly filed returns only) of $2.00 to party number 6b

   Enter total political party contributions -- Zero or $2.00 or $4.00 6

7. **Total of fund contributions. ADD** lines 2 through 6.
   Enter total here and on line 41 of PIT-1 Form or line 18 of PIT-1A Form. 7