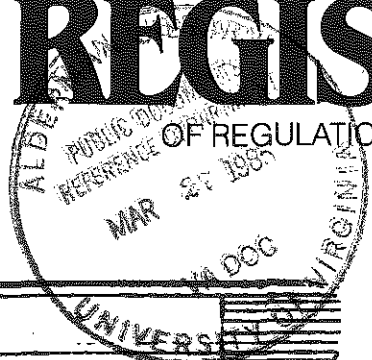


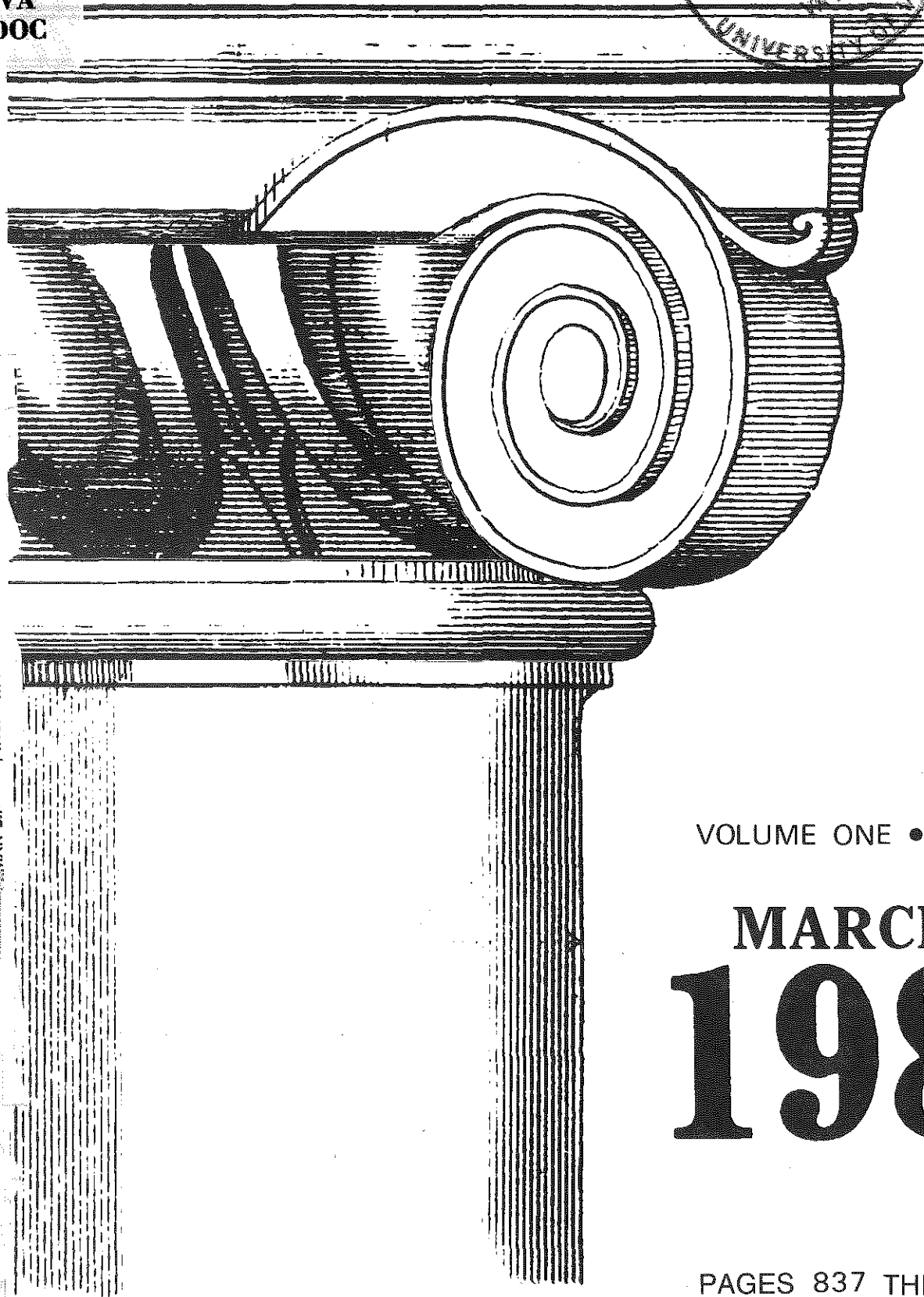
3/15/2011

THE VIRGINIA REGISTER



2011
#12:17

VA
DOC



VOLUME ONE • ISSUE TWELVE

MARCH 18

1985

PAGES 837 THROUGH 886

INFORMATION ABOUT THE VIRGINIA REGISTER OF REGULATIONS

VIRGINIA REGISTER

The *Virginia Register* is an official state publication issued every other week throughout the year. Indexes are published quarterly, and the last index of the year is cumulative.

The *Virginia Register* has several functions. The full text of all regulations, both as proposed and as finally adopted or changed by amendment are required by law to be published in the *Virginia Register of Regulations*.

In addition, the *Virginia Register* is a source of other information about state government, including all Emergency Regulations issued by the Governor, and Executive Orders, the Virginia Tax Bulletin issued monthly by the Department of Taxation, and notices of all public hearings and open meetings of state agencies.

ADOPTION, AMENDMENT, AND REPEAL OF REGULATIONS

An agency wishing to adopt, amend, or repeal regulations must first publish in the Virginia Register a notice of proposed action; a basis, purpose, impact and summary statement; a notice giving the public an opportunity to comment on the proposal, and the text of the proposed regulations.

Under the provisions of the Administrative Process Act, the Registrar has the right to publish a summary, rather than the full text, of a regulation which is considered to be too lengthy. In such case, the full text of the regulation will be available for public inspection at the office of the Registrar and at the office of the promulgating agency.

Following publication of the proposal in the *Virginia Register*, sixty days must elapse before the agency may take action on the proposal.

During this time, the Governor and the General Assembly will review the proposed regulations. The Governor will transmit his comments on the regulations to the Registrar and the agency and such comments will be published in the *Virginia Register*.

Upon receipt of the Governor's comment on a proposed regulation, the agency (i) may adopt the proposed regulation, if the Governor has no objection to the regulation; (ii) may modify and adopt the proposed regulation after considering and incorporating the Governor's suggestions, or (iii) may adopt the regulation without changes despite the Governor's recommendations for change.

The appropriate standing committee of each branch of the General Assembly may meet during the promulgation or final adoption process and file an objection with the *Virginia Registrar* and the promulgating agency. The objection will be published in the *Virginia Register*. Within twenty-one days after receipt by the agency of a legislative objection, the agency shall file a response with the Registrar, the objecting legislative Committee, and the Governor.

When final action is taken, the promulgating agency must again publish the text of the regulation, as adopted, highlighting and explaining any substantial changes in the final regulation. A thirty-day final adoption period will commence upon publication in the *Virginia Register*.

The Governor will review the final regulation during this time and if he objects, forward his objection to the Registrar and the agency. His objection will be published in the *Virginia Register*. If the Governor finds that changes made to the proposed regulation are substantial, he may suspend the regulatory process for thirty days and

require the agency to solicit additional public comment on the substantial changes.

A regulation becomes effective at the conclusion of this thirty-day final adoption period, or at any other later date specified by the promulgating agency, unless (i) a legislative objection has been filed, in which event the regulation, unless withdrawn, becomes effective on the date specified, which shall be after the expiration of the twenty-one day extension period; or (ii) the Governor exercises his authority to suspend the regulatory process for solicitation of additional public comment, in which event the regulation, unless withdrawn, becomes effective on the date specified which date shall be after the expiration of the period for which the Governor has suspended the regulatory process.

Proposed action on regulations may be withdrawn by the promulgating agency at any time before final action is taken.

EMERGENCY REGULATIONS

If an agency determines that an emergency situation exists, it then requests the Governor to issue an emergency regulation. The emergency regulation becomes operative upon its adoption and filing with the Registrar of Regulations, unless a later date is specified. Emergency regulations are limited in time and cannot exceed a twelve-months duration. The emergency regulations will be published as quickly as possible in the *Virginia Register*.

During the time the emergency status is in effect, the agency may proceed with the adoption of permanent regulations through the usual procedures (See "Adoption, Amendment, and Repeal of Regulations," above). If the agency does not choose to adopt the regulations, the emergency status ends when the prescribed time limit expires.

STATEMENT

The foregoing constitutes a generalized statement of the procedures to be followed. For specific statutory language, it is suggested that Article 2 of Chapter 1.1:1 (§§ 9-6.14:6 through 9-6.14:9) of the Code of Virginia be examined carefully.

CITATION TO THE VIRGINIA REGISTER

The Virginia Register is cited by volume, issue, page number, and date. 1:3 V.A.R. 75-77 November 12, 1984 refers to Volume 1, Issue 3, pages 75 through 77 of the Virginia Register issued on November 12, 1984.

Virginia Register of Regulations. Published bi-weekly, with an index published quarterly by the Commonwealth of Virginia, Virginia Code Commission, P.O. Box 3-AG, Richmond, Virginia 23208, pursuant to Article 7 of Chapter 1.1:1 (§ 9-6.14:2 et seq.) of the Code of Virginia. Subscriptions \$85 per year, postpaid to points in the U.S., 3rd-Class postage paid at Richmond, Virginia and individual copies \$4 each. Direct all mail to Registrar of Regulations, P.O. Box 3-AG, Richmond, Virginia 23208, Telephone (804) 786-3591.

Members of the Virginia Code Commission: Theodore V. Morrison, Jr., Chairman, Delegate; Dudley J. Emick, Jr., Vice Chairman Senator; A. L. Philpott, Speaker of the House of Delegates; James P. Jones, Senator; Russell M. Carneal, Circuit Judge; John Wingo Knowles, Retired Circuit Judge; William G. Broaddus, Chief Deputy Attorney General; John A. Banks, Jr., Secretary, Director of the Division of Legislative Services.

Staff of the Virginia Register: Joan W. Smith, Registrar of Regulations; Ann M. Brown, Assistant Registrar of Regulations.

Citizen Participation in the Rule-Making Process

As required by the Administrative Process Act, each agency of the Commonwealth is required to develop, adopt and utilize public participation guidelines for soliciting the input of interested parties in the formation and development of its regulations.

Citizens may participate in the process by which administrative regulations are adopted, amended, or repealed by submitting data or views on proposed regulations either orally or in writing, to the proposing agency (see General Notices and Calendar of Events section of the *Virginia Register*).

How to Follow State Agency Regulatory Action in the Virginia Register

Under the provisions of the Administrative Process Act, state agencies must publish in the *Virginia Register* the full text of proposed rules and regulations, if substantive, as well as a summary statement.

In addition, the agency is required to provide a public comment period and hold a public hearing. A notice of hearing will be published sixty days prior to the hearing. Such notices are published in the CALENDAR OF EVENTS section of the *Virginia Register*. Proposed regulations and adopted regulations are published in separate sections of the *Virginia Register*.

All executive orders and comments on regulations issued by the Governor are published under the GOVERNOR section.

The CALENDAR OF EVENTS section not only contains the notices of public comment periods and hearings but also all notices of meetings required to be open under the provisions of the Freedom of Information Act.

VIRGINIA REGISTER OF REGULATIONS PUBLICATION DEADLINES AND SCHEDULES

ISSUE DATE	MATERIAL SUBMITTED BY 4:30 p.m. Friday	Will be included in PUBLICATION MAILED on Friday
Feb. 4	Jan. 18	Feb. 1
Feb. 18	Feb. 1	Feb. 15
Mar. 4	Feb. 15	Mar. 1
Mar. 18	Mar. 1	Mar. 15
Apr. 1	Mar. 15	Mar. 29
Apr. 15	Mar. 29	Apr. 12
		Index
Apr. 29	Apr. 12	Apr. 26
May 13	Apr. 26	May 10
May 27	May 10	May 24
June 10	May 24	June 7
June 24	June 7	June 21
July 8	June 21	July 5
		Index
July 22	July 5	July 19
Aug. 5	July 19	Aug. 2
Aug. 19	Aug. 2	Aug. 16
Sept. 2	Aug. 16	Aug. 30
Sept. 16	Aug. 30	Sept. 13
Sept. 30	Sept. 13	Sept. 27
		Index
Oct. 14	Sept. 27	Oct. 11
Oct. 28	Oct. 11	Oct. 25
Nov. 11	Oct. 25	Nov. 8
Nov. 25	Nov. 8	Nov. 22
Dec. 9	Nov. 22	Dec. 6
Dec. 23	Dec. 6	Dec. 20
		Index

TABLE OF CONTENTS

FINAL REGULATIONS

CORRECTIONS, VIRGINIA DEPARTMENT OF Public Participation Guidelines (VR 230-01-1)	838
--------------------------------------------------------------------------------------------	-----

GOVERNOR

Comments	
Department of Emergency Services (VR 290-01-1)	840
Department of Taxation (VR 630-10-3)	840
Department of Taxation (VR 630-10-24.4)	840

VIRGINIA TAX BULLETIN

American Brands 84-21	841
New Lien Procedure 85-1	841

REPORTING FORMS

TAXATION, DEPARTMENT OF

Virginia Corporation Income Tax Voucher (1984)	
Form 500-EV	843
Form 500-V	843
Virginia Partnership Income Tax Forms	844
Underpayment of Virginia Estimated Tax by Individuals	
Form 760C	854
Virginia Individual Income Tax Return	
Form 760PY	856
Instructions for Form 500-ES	858
Estimated Income Tax Declaration	
Form 500-ES	860
Nonresident Allocation Percentage Schedule	
Schedule 1 - Form 763	861

GENERAL NOTICES/ERRATA

Notices of Intended Regulatory Action	863
General Notices	866

ARCHITECTS, PROFESSIONAL ENGINEERS, LAND SURVEYORS AND CERTIFIED LANDSCAPE ARCHITECTS, DEPARTMENT OF	
Notice to the Public	866

DEPARTMENT OF HEALTH	
Notice to the Public	866

VIRGINIA CODE COMMISSION	
Notice to State Agencies	867

CALENDAR OF EVENTS

Executive	
Open Meetings and Public Hearings	868
Legislative	
Open Meetings and Public Hearings	883
Chronological list of meetings	883

FINAL REGULATIONS

For information concerning Final Regulations, see information page.

Symbol Key

Roman type indicates existing text of regulations. *Italic type* indicates new text. Language which has been stricken indicates text to be deleted. [Bracketed language] indicates a substantial change from the proposed text of the regulations.

DEPARTMENT OF CORRECTIONS

Title of Regulations: VR 230-01-1. Public Participation Guidelines.

Statutory Authority: §§ 53.1-5 and 53.1-10 of the Code of Virginia.

Effective Date: April 18, 1985.

Summary:

These regulations establish guidelines for participation by interested parties in the formation, development, and adoption of the regulations that the State Board of Corrections and the Director of the Department of Corrections are required to promulgate by state law.

VR 230-01-1. Public Participation Guidelines.

PART I General Provisions

§1.1. Definitions.

The following words and terms, when used in these regulations, shall have the following meaning, unless the context clearly indicates otherwise:

"Agency" means any authority, instrumentality, officer, board, or other unit of state government empowered by the basic laws to make regulations or decide cases but excluding (i) the General Assembly, (ii) courts, and any agency which by the Constitution of Virginia is expressly granted any of the powers of a court of record, (iii) municipal corporations, counties, and other local or regional governmental authorities including sanitary or other districts, and joint state-federal interstate, or intermunicipal authorities.

"Agency regulatory coordinator" means the individual appointed by the director to provide technical assistance to the operating units and to coordinate regulations.

"Department" means the Virginia Department of Corrections.

"Director" means the State Corrections Director.

"Operating unit" means the offices of the director, deputy directors, assistant directors or other offices within the department that will develop, draft and promulgate a regulation.

"Regulation" means any statement of law, policy, right, requirement, or prohibition formulated and promulgated by an agency as a rule, standard, or guide for public or private observance or for the decision of cases thereafter by the agency or by any other agency, authority, or court. Exemptions to this requirement are those listed in §§ 9-6.14:10 and 9-6.14:20 of the Code or as determined by the Attorney General's office.

§ 1.2. Authority.

Chapter 1.1:1 of Title 9 of the Code of Virginia deals with the promulgation of rules and regulations. Specifically, § 9-6.14:7.1 directs agencies of the Commonwealth to develop public participation guidelines for soliciting the input of interested parties in the formation and development of regulations. Section 53.1-5 of the Code empowers the Board of Corrections to make, adopt and promulgate rules and regulations.

§ 1.3. Purpose.

These guidelines are designed to provide consistent, written procedures that will ensure input from interested parties during the development, review and final stages of the regulatory process.

§ 1.4. Administration.

A. The State Board of Corrections has the responsibility for promulgating regulations pertaining to public input in the regulatory process.

B. The State Corrections Director is the Chief Executive Officer of the Department of Corrections and is responsible for implementing the standards and goals of the board.

§ 1.5. Application of Regulations.

These regulations have general application throughout the Commonwealth.

§ 1.6. Effective Date - April [18], 1985.

§ 1.7. Application of the Administrative Process Act.

The provisions of the Virginia Administrative Process Act, which is codified as Chapter 1.1:1 of Title 9 of the Code [of Virginia], shall govern the adoption, amendment, modification, and revision of these regulations, and the conduct of all proceedings and appeals. All hearings on

such regulations shall be conducted in accordance with § 9-6.14:7.1.

§ 1.8. Severability.

If any provision of these regulations or the application of them to any person or circumstances is held to be invalid, such invalidity shall not affect other provisions or application of any other part of these regulations which can be given effect without the invalid provisions of the application, and to this end, the provisions of these regulations and the various applications of them are declared to be severable.

PART II Public Participation

§ 2.1. Identification of Interested Parties.

Each operating unit within the department which is responsible for rule making will develop and maintain a current list of those persons, organizations, and agencies that have demonstrated an interest in specific program regulations in the past through written comments or attendance at public hearings.

§ 2.2. Notification of Interested Parties.

A. Individual Mailings. When an operating unit of the department determines that specific regulations need to be developed or substantially modified, the operating unit will so notify by mail the individuals, organizations, and agencies identified as interested parties in [section "F" § 2.1] of these regulations. This notice will invite those interested in providing input to notify the agency of their interest. The notice will include the title of the regulation to be developed or modified; the operating unit contact person, mailing address, and telephone number; and the date by which a notice of a desire to comment must be received. In addition, known parties having interest and expertise will be advised through a special mailing of the agency's desire to develop a regulation and will be invited to assist the operating unit in developing the regulation or in providing input.

B. Notice of Intent. When an operating unit of the department determines that specific regulations that are covered by the Administrative Process Act need to be developed or substantially modified, the operating unit will publish a Notice of Intent in The Virginia Register [of Regulations]. This notice will invite those interested in providing input to notify the operating unit of their interest. The notice will include the title of the regulation to be developed or modified; the operating unit contact person, mailing address, and telephone number; and the date by which a notice of a desire to comment must be received. All notices will be coordinated through the agency regulatory coordinator before being forwarded for publication.

§ 2.3. Solicitation of Input from Interested Parties.

A. Advisory Panels. Whenever an operating unit proposes to develop or substantially modify a regulation, it may create an advisory panel to assist in this development or modification. Advisory panels will be established on an ad hoc basis.

1. Members of advisory panels will consist of a balanced representation of individuals and representatives of organizations and agencies identified as interested in [section "F" § 2.1] of these regulations and who have expressed a desire to comment on new or modified regulations in the developmental process. Each panel will consist of no less than three members.

2. Individual panels will establish their own operating procedure, but in no case will a panel meet less than twice. All comments on proposed regulations will be documented by the operating unit and a response will be developed for each comment.

B. Other Comments. All persons, organizations, and agencies who respond to the individual mailings and the Notice of Intent shall be provided an opportunity to examine regulations in their developmental stage and to provide written comments on these regulations to the operating unit. The operating unit will document the receipt of these comments and will respond to each commentor. The operating unit shall consider all input received as a result of responses to notifications mailed to interested parties [in the formulation as listed in § 2.2 of these regulations in formulating] and drafting of proposed regulations.

§ 2.4. Administrative Process Act Procedures.

After regulations have been developed according to these guidelines, they will be submitted for public comment under § 9-6.14 of the Code of Virginia and promulgated finally under [this that] section of the Code.

GOVERNOR

GOVERNOR'S COMMENTS ON PROPOSED REGULATIONS

final recommendation to me on the final comments I will make on this regulation.

(Required by § 9-6.14:9.1 of the Code of Virginia)

Charles S. Robb
Date: February 23, 1985

Title of Regulation: **Guidelines for Public Participation in Regulation Development (VR 290-01-1).**

Agency: Department of Emergency Services

Governor's Comment:

No objection to the proposed regulation with the understanding that the Department of Emergency Services has agreed to technical modifications which will be incorporated into the final draft of the regulations upon the suggestion of the Attorney General and the Department of Planning and Budget.

Charles S. Robb
Date: February 23, 1985

Title of Regulation: **Retail Sales and Use Tax Regulation: Advertising (VR 630-10-3).**

Agency: Department of Taxation

Governor's Comment:

I am withholding final comment on these regulations pending:

1. Review and final action of any bills that are approved by the 1985 General Assembly on this issue; and
2. Receipt of recommendations from the Secretary of Finance on the proposed final regulations that will be developed by the Department in response to the public comments that will be received on February 26, 1985.

Charles S. Robb
Date: February 23, 1985

Title of Regulation: **Retail Sales and Use Tax Regulation: Computer Software (VR 630-10-24.4).**

Agency: Department of Taxation

Governor's Comment:

I am withholding final comment on these regulations pending review of the proposed final regulation that will be developed by the Department in response to the public hearing that will be held on February 26, 1985. The proposed final regulation should be submitted to the Secretary of Finance, who will make

VIRGINIA TAX BULLETIN

VIRGINIA DEPARTMENT OF TAXATION

Virginia Tax Bulletin

DATE: December 14, 1984

NO: 84-21

SUBJECT: American Brands Decision

On August 29, 1984, the Supreme Court of Virginia refused the Department's appeal from the Circuit Court of the City of Richmond in American Brand, Inc. v. Department of Taxation.

Virginia Code § 58-1118.1 permits a taxpayer to file an amended return claiming a refund more than three years after the last day prescribed for filing the original return if the amended return is filed within 60 days of a "final determination" of a change in liability for federal taxes.

Among the events which the Department had ruled to constitute a "final determination" was the signing of the IRS Form 870 (Waiver of Restrictions on Assessment and Collection of Deficiency and Tax and Acceptance of Overassessment.) In this case, the court held that the "final determination" occurred when American Brands was assessed additional tax based upon Form 870, not when American Brands signed Form 870.

The Department interpreted § 58-1118.1 to permit the refund of only the Virginia tax attributable to the change in federal tax liability when an amended return was filed more than three years after the last day prescribed for filing the original return. The court held that an amended return could correct any errors made in the original return and was not limited to changes attributable to changes in federal tax liability.

Regulation § 630-1-1823, adopted on September 19, 1984, follows the interpretation of Virginia Code § 58-1118.1 by the court in American Brands.

DATE: January 11, 1985

NO: 85-1

SUBJECT: New Lien Procedures Under § 58.1-1804

In the course of recodifying Title 58 of the Code of Virginia, some changes were made to the section authorizing the Department to collect delinquent assessments directly from bank accounts and other property of the taxpayer in the hands of a third party.

Virginia Code §§ 58.1-1804 and 58.1-1821 now require the Department to send to the taxpayer a copy of the

application to the third party and a notice of remedies available to the taxpayer. The Department is authorized to consider administratively claims that collection is being attempted from funds which are exempt from civil process. The \$20 fee allowed to the third party remains unchanged.

The Department will mail a copy of the application and notice of remedies to the taxpayer the same day the application is mailed to the third party. The notice of remedies will state that any process exemption claims should be made within seven days of the application. The Department will attempt to resolve any process exemption claim within 14 days of the application.

The application will direct the third party to pay any funds of the taxpayer to the Department by a date that is 15 days from the date of the application.

If you have any questions about this procedure, please call (804) 257-8032.

REPORTING FORMS

VIRGINIA DEPARTMENT OF TAXATION

FORM 500-EV
Department of Taxation
Box 1500
Richmond, Va. 23212-1500

1984 VIRGINIA
CORPORATION INCOME TAX
PAYMENT VOUCHER

To be used for making payment with Form 500-E

Virginia Account Number	Federal Employer's ID Number
-------------------------	------------------------------

Amount of this payment

\$	
----	--

Name of corporation
Address (Number and street)
City, State, and ZIP code

Return this voucher, a check or money order made payable to the "Virginia Department of Taxation" and Form 500-E.

FORM 500-V
Department of Taxation
Box 1500
Richmond, Va. 23212-1500

1984 VIRGINIA
CORPORATION INCOME TAX
PAYMENT VOUCHER

To be used for making payment with Form 500

Virginia Account Number	Federal Employer's ID Number
-------------------------	------------------------------

Amount of this payment

\$	
----	--

Name of corporation
Address (Number and street)
City, State, and ZIP code

Return this voucher, a check or money order made payable to the "Virginia Department of Taxation" and Form 500.

1984

**INSTRUCTIONS FOR PREPARING
VIRGINIA STATE PARTNERSHIP RETURN OF INCOME—FORM 501
(References are to the Code of Virginia, unless otherwise noted)**

GENERAL INSTRUCTIONS

WHO MUST USE FORM 501

Every partnership, organized under the laws of this state, or doing business, owning property, or having income from sources in this state, shall make a return on Form 501. A partnership as such shall not be subject to tax. Persons carrying on business as partners shall be liable for the tax only in their separate or individual capacities. (§ 58.1-390)

PERIOD TO BE COVERED BY RETURN

A partnership's reporting period shall be the same as its reporting period for federal reporting purposes. If a partnership's reporting period is changed for federal reporting purposes, its reporting period for the state shall be similarly changed.

WHERE AND WHEN TO FILE

Every partnership's return of income must be filed with the Department of Taxation, P. O. Box 6-L, Richmond, Virginia 23282-0001, on or before the 15th day of the fourth month following the close of a partnership's taxable year. (§58.1-392)

If the due date falls on a Saturday, Sunday or legal holiday, you may file your return on the next succeeding day that is not a Saturday, Sunday or a legal holiday.

EXTENSION OF TIME FOR FILING RETURN

Effective July 1, 1982, Virginia law provides for an extension of time for filing a partnership income tax return. The deadline will be extended to the extent that an extension is granted for federal income tax purposes for the same year.

To apply, your request must be submitted in writing to the Department of Taxation by the 15th day of the fourth month following the close of the partnership's taxable year.

SIGNATURE AND VERIFICATION

The return of a partnership shall be signed by any one of the partners. The fact that a partner's name is signed on the return shall be prima facie evidence that such partner is authorized to sign the return on behalf of the partnership. (§58.1-392)

PENALTIES

Any partnership which fails to make any report or return required by law within the time required shall be liable to a penalty of not exceeding one hundred dollars to be paid to the state, to be collected by the Department of Taxation, in addition, such partnership shall be compellable by mandamus to make such report or return. (§58.1-394 and 58.1-450)

REPORT OF CHANGE IN FEDERAL INCOME

If the amount of the partnership's reported federal income is changed or corrected by the United States Internal Revenue Service or other competent authority, or as the result of a renegotiation of a contract or subcontract with the United States, the partnership shall report such change or correction in federal income within ninety days after the final determination of such change, correction, or renegotiation, and shall concede the accuracy of such determination or state wherein it is erroneous. Any partnership filing an amended federal income return shall also file within ninety days thereafter an amended state return.

ATTACH COPY OF THE FEDERAL RETURN

A copy of your complete federal partnership return, including all schedules, as filed with the Internal Revenue Service, must be attached to the Virginia return of income. (§58.1-392)

NEIGHBORHOOD ASSISTANCE ACT

The Virginia Neighborhood Assistance Act provides a credit to businesses which invest in approved Neighborhood Assistance projects such as community services or projects designed to benefit low income individuals. Businesses which invest in such approved projects may take a credit of 50 percent of their total contribution. Contributions may be in the form of direct monetary support, materials, employees' paid time and services, or other resources, with appropriate verification. The minimum credit allowable is \$50, representing a \$100 investment by a partnership. This credit is a nonrefundable credit. Any unused portion of the credit may be carried over for the next five years until used. The Virginia Department of Social Services is the agency which administers this Act and certifies all income tax credits.

For additional information contact the:
Neighborhood Assistance Program
Virginia Department of Social Services

8007 Discovery Drive
Richmond, Virginia 23288
(804) 281-9217

A certificate authorizing the credit from the Virginia Department of Social Services must be attached to the income tax return in order to claim the credit on a return. Partners in a partnership must attach a copy of the certificate to their individual income tax returns in order to claim the credit. A statement from the partnership should also be attached to the return specifying the amount of the business' credit applicable to that partner.

URBAN ENTERPRISE ZONE CREDIT

Beginning in 1984, a business having qualified income within an Urban Enterprise Zone may take a tax credit against the tax due on taxable income from within the zone. This credit is 80% of the tax due for the first year, 60% of the tax due for the second year, 40% for the third year and 20% for the fourth and fifth years. In addition to this credit, a like credit for the same percentages of unemployment tax due on zone employees may be claimed from within the zone. Each partner in a partnership authorized to claim the credit will compute the credit on his/her distributive share of the qualifying income.

Form 301, Urban Enterprise Zone Credit and a certificate of authorization from the Virginia Department of Housing and Community Development must be attached to the partnership return. Additionally, each partner claiming the credit must be provided a copy of the certificate of authorization and a statement of the distributive share of the qualifying income from within the zone (from Form 301) so that he/she may compute the credit on the individual income tax return. For additional information on how to qualify for this credit, contact the Virginia Department of Housing and Community Development, 205 North Fourth Street, Richmond, Virginia 23219. The telephone number is (804) 786-4966.

LITTER TAX

The Litter Tax is reported on a separate return, Form 200, included in this packet. Even if the partners are not required to file an Individual Income Tax Return, the partnership may still be liable to file a Litter Tax Return. The Litter Tax is based on a calendar year and all returns are due by May 1, 1985. Please review the instructions on the back of the Virginia Litter Tax Return.

SPECIFIC INSTRUCTIONS PAGE ONE OF FORM 501

Complete the required information as requested in the spaces provided at the top of page one. (Be sure that name, address, federal employer identification number, etc., is correctly reported.) If the partnership has been dissolved, the "Final Return" box should be checked to indicate that no further Virginia income tax return is required.

PART 1

Column 1.
List the partners' names, addresses, and social security numbers in the same order as they appear in Schedule K-1 on the federal return so that the same line designations of A, B, C, etc., will be the same on both returns.

Column 2.
Enter each partner's share of total additions from line 4 of Schedule A, page 2. Total of Column 2 should equal total of the Total Amount column in Schedule A.

Column 3.
Enter each partner's share of total subtractions from line 9 of Schedule B, page 2. Total of Column 3 should equal total of the Total Amount column in Schedule B.

Column 4.
Enter the difference between Column 2 and Column 3 for each partner. The difference between Column 2 and Column 3 should equal the total of Column 4.

PAGE TWO OF FORM 501

SCHEDULE A: Additons to Federal Taxable Income (to the extent excluded from federal taxable income):

Line 1.
Interest, less related expenses to the extent not deducted in determining federal taxable income, on obligations of any state other than Virginia, or of a political subdivision of any such

Reporting Forms

other state unless created by compact or agreement to which this state is a party. (§§58.1-391 and 58.1-322)

Line 2.

The amount from Part I, line 1, Virginia Form 302, Computation of ACRS Depreciation Adjustments. This amount is 30% of the 1984 deduction claimed on federal Form 4562 or other federal form for property used to generate income under the Accelerated Cost Recovery System (ACRS).

Line 3.

(a) The amount necessary to prevent the deduction of any item properly deductible by the taxpayer in determining a tax under prior state law. (§58.1-315.3)

(b) Interest or dividends, less related expenses to the extent not deducted in determining federal taxable income, on obligations or securities of any authority, commission or instrumentality of the United States, which the laws of the United States exempt from federal income taxes. (§58.1-391 and 58.1-322B2)

Line 4.

TOTAL: Add lines 1 through 3 for total amount column and for total amount column and for partners A, B, C, etc.

SCHEDULE B: Subtractions from Federal Taxable Income (to the extent included in federal taxable income):

Line 5.

Interest or dividends on obligations of the United States and on obligations or securities of any authority, commission or instrumentality of the United States to the extent exempt from state income taxes under the laws of the United States; including, but not limited to stocks, bonds, treasury bills, and treasury notes; but not including interest on refunds of federal taxes, interest on equipment purchase contracts, or interest on other normal business transactions. (§§58.1-391 and 58.1-322.C1)

Line 6.

Gain or loss attributable to the sale or exchange of non-depreciable property shall be adjusted to effect a reduction in such loss by the amount by which the adjusted basis of such property, determined for Virginia income tax purposes at the close of the taxable period immediately preceding the first taxable period beginning after January 1, 1972, exceeds the adjusted basis of such property for federal income tax purposes determined at the close of the same period. (§§58.1-391 and 58.1-315.5)

Line 7.

The amount from Part II, line 2, Virginia Form 302, Computation of ACRS Depreciation Adjustments.

Line 8.

Other:

(a) The amount necessary to prevent taxation of any amount of income or gain which was properly included in income or gain and was taxable under prior state law to the taxpayer. (§§58.1-391 and 58.1-315.1)

(b) The amount of wages or salaries eligible for the federal Targeted Jobs Credit which was not deducted for federal purposes on account of the provisions of 280C(b) of the Inter-

nal Revenue Code of 1954, as amended. (§58.1-391 and 58.1-322C6)

(c) Any amount included in federal taxable income which is foreign source income and defined as follows:

1. Interest other than interest derived from sources within the United States;
2. Dividends other than dividends derived from sources within the United States;
3. Rents, royalties, license, and technical fees from property located or services performed without the United States or from any interest in such property, including rents, royalties, or fees for the use or the privilege of using without the United States any patents, copyrights, secret processes and formulas, goodwill, trademarks, trade brands, franchises, and other like properties; and
4. Gains, profits, or other income from the sales of intangible or real property located without the United States.

In determining the source of income for purposes of this section, the provisions of Sections 861, 862 and 863 of the Internal Revenue Code will be applied. The term "technical fees" does not include wages, salaries, compensation or other "earned income" as defined in Section 911(b) of the Internal Revenue Code. (Section 58.1-322C7, Code of Virginia)

Line 9.

TOTAL: Add lines 5 through 8 for total amount column and for partners A, B, C, etc.

SCHEDULE C: Eligible Urban Enterprise Zone Distributions

Line 10.

Enter the amount of income attributable to zone activity from Virginia Form 301, Urban Enterprise Zone Credit, apportioned to each partner's share in Columns A through E. Form 301 and a certificate of authorization from the Virginia Department of Housing and Community Development must be attached to the partnership return.

SCHEDULE D: Credit to Tax

Line 11.

Enter the allowable amount of the Neighborhood Assistance Act credit apportioned to each partner's share in Columns A through E. A certificate authorizing the credit from the Virginia Department of Social Services must be attached to the return in order to claim the credit. See General Instructions for additional information.

QUESTIONS—Answer questions 1 through 4.

IMPORTANT

Schedule should be attached explaining line items 1 through 3 and line items 5 through 8. These schedules need not reflect the partners' shares of such adjustments.

200 VIRGINIA LITTER TAX RETURN 1984

FOR CALENDAR YEAR 1984

FILE THIS RETURN BY MIDNIGHT MAY 7, 1985

IF YOU ARE LIABLE FOR VIRGINIA LITTER TAX ON MORE THAN ONE VIRGINIA BUSINESS ESTABLISHMENT PLEASE ATTACH A LIST TO INCLUDE THE NAME AND ADDRESS OF EACH ESTABLISHMENT

Mail To:
DEPARTMENT OF TAXATION
P. O. BOX 760
RICHMOND, VA. 23206-0760

Name	
Address	
City, Town or Post Office and State	ZIP Code

I declare that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Your Signature

Date

CHECK IF:

Individual Social Security No.

Partnership Fiduciary

Corporation Subchapter S Corporation

Enter Federal Employer's Identification Number

1. ANNUAL \$10.00 TAX
NO. OF VIRGINIA BUSINESS ESTABLISHMENTS
 × \$10 = ●
2. ADDITIONAL ANNUAL \$15.00 TAX
NO. OF VIRGINIA BUSINESS ESTABLISHMENTS
 × \$15 = ●
3. TOTAL (add lines 1 and 2) ●
4. PENALTY (see instructions) ★
5. INTEREST (see instructions) ★
6. BALANCE DUE (add lines 3, 4 and 5) ★

MAKE SEPARATE CHECK PAYABLE TO THE DEPARTMENT OF TAXATION

1984 LITTER TAX WORKSHEET

(Retain this worksheet as a part of your tax records)

1. ANNUAL \$10.00 TAX: A litter tax of \$10 for each Virginia business establishment must be paid by every manufacturer, wholesaler, distributor, or retailer of products listed in the Litter Tax Instructions.
- NUMBER OF VIRGINIA BUSINESS ESTABLISHMENTS X \$10 =
2. ADDITIONAL ANNUAL \$15.00 TAX: An additional litter tax of \$15 for each Virginia business establishment must be paid by every manufacturer, wholesaler, distributor, or retailer of groceries, soft drinks and carbonated waters, or beer and other malt beverages.
- NUMBER OF VIRGINIA BUSINESS ESTABLISHMENTS X \$15 =
3. TOTAL (add lines 1 and 2)
4. PENALTY (see instructions)
5. INTEREST (see instructions)
6. BALANCE DUE (add lines 3, 4, and 5)

VIRGINIA LITTER TAX RETURN INSTRUCTIONS

FOR ASSISTANCE CALL (804) 257-8031

Litter Tax: The litter tax does not apply to individual consumers. It is imposed on every "person" in the state, who on January 1, 1984, was engaged in business as a manufacturer, wholesaler, distributor or retailer of certain enumerated products. "Person" means any natural person, corporation, partnership, administrator, fiduciary, representative, or group of individuals or entities of any kind operating such a business.

- The tax is imposed on:
- an individual as a sole proprietor;
 - partnerships, but not partners;
 - subchapter S corporations, but not shareholders;
 - corporations, but not stockholders;
 - associations, but not members;
 - trusts, or estates operating such businesses.

Any person who manufactures, wholesales, distributes or retails any of the following products is subject to the tax:

1. Food for human or pet consumption
2. Groceries
3. Cigarettes and tobacco products
4. Soft drinks and carbonated waters
5. Beer and other malt beverages
6. Wine
7. Newspapers and magazines
8. Paper products and household paper
9. Glass containers
10. Metal containers
11. Plastic or fiber containers made of synthetic material
12. Cleaning agents and toiletries
13. Nondrug drugstore sundry products
14. Distilled spirits
15. Motor vehicle parts

The \$10 Litter Tax is charged on each Virginia establishment (business location) from which such a business is conducted on January 1, 1984. For any retailer without an established place of business, "establishment" means every location at which products are stored, kept or assembled, or if there is no such location, then where the business records are normally kept. The tax does not apply to one who merely takes orders and/or delivers on behalf of a retailer.

NOTE: A vending machine is not a separate establishment.

The \$15 Litter Tax applies in addition to the \$10 Litter Tax to every business which operates as a manufacturer, wholesaler, distributor or retailer of groceries, soft drinks, carbonated waters or beer or other malt beverages.

Penalty And Interest

If your Litter Tax Return is not filed and full payment is not made by the due date, a penalty of 100% of the litter tax will apply. Interest will accrue at the current rate established under Code of Virginia Section 58.1-1812 on the unpaid amount of tax and penalty from June 1 until the time of payment.

Line 1

Enter the total number of establishments located in Virginia subject to the \$10 Virginia Litter Tax. Multiply the total number of business establishments by \$10. Enter the total on line 1.

Line 2

Enter the total number of establishments located in Virginia subject to the \$15 Additional Virginia Litter Tax. Multiply the total number of business establishments by \$15. Enter the total on line 2.

Line 3

Total - Add line 1 and line 2 and enter the total on line 3.

Line 4 (Penalty for Late Payment)

Enter the amount shown on line 3 if payment is not made by May 1, 1985. Penalty is 100 percent of the tax.

Line 5 (Interest for Late Payment)

If payment is made after June 1, 1985, compute interest at the applicable rate on the total of lines 3 and 4 and enter on line 5.

Line 6 (Balance Due)

Add lines 3, 4 and 5 and enter the total on line 6. This amount must be paid in full at the time of the filing of your return.

When And Where To Pay

Pay the balance due as shown on this return by May 1, 1985 regardless of whether you operate on a calendar or fiscal year basis. No extension of time to file or pay is provided by law and no such extension will be granted even if an extension has been granted to file an income tax return. Attach a separate check or money order payable to the Department of Taxation and mail it to: P. O. Box 760, Richmond, Virginia 23206-0760. Please enter your federal identification number and/or social security number on the check or money order and make a notation that the check is for the 1984 Litter Tax.

If May 1 falls on a Saturday, Sunday or legal holiday you must file your return by midnight of the next succeeding day that is not a Saturday, Sunday or legal holiday.

Reporting Forms

FORM 501

Department of Taxation
Box 6-L

Virginia Partnership Return of Income

1984

Richmond, Va. 23282-0001 For calendar year 1984 or taxable year beginning, 1984, and ending, 19

CHECK IF A. Final return <input type="checkbox"/> B. Amended return <input type="checkbox"/> C. Change of Address <input type="checkbox"/> D. New <input type="checkbox"/> E. Change of Name <input type="checkbox"/> F. Change in E. I. No. <input type="checkbox"/>	Name		Office use only
	Number and street		
	City or town, state, and ZIP Code		
	Federal Business Code No.		Employer Identification No.
	Business or Profession		

IMPORTANT: ATTACH A COMPLETE COPY OF YOUR FEDERAL PARTNERSHIP RETURN 1065

PART I—Virginia Additions and Subtractions to Federal Income of Partners

PARTNERS	1. Name, Address and Social Security Number of Each Partner	% Interest	2. Additions From Schedule A Line 4	3. Subtractions From Schedule B Line 9	4. Net Adjustments Difference Between Columns 2 and 3
A					
B					
C					
D					
E					
TOTAL					

Mail this return to the Department of Taxation, P.O. Box 6-L, Richmond, Virginia 23282, on or before the fifteenth day of the fourth month following the close of the taxable year. All partnerships should report their entire income, wherever earned.

DECLARATION

I declare under the penalties provided by law that this return, including the accompanying schedules and statements, has been examined by me, and to the best of my knowledge and belief is a true, correct, and complete return.

(Signature of person, other than partner or member, preparing return) Date (Signature of partner or member) Date

(Name of firm or employer, if any) (Address of partner or member)

2601011 (Area Code) Daytime Phone Number (Area Code) Daytime Phone Number

SCHEDULE A—Additions To Federal Taxable Income

	TOTAL AMOUNT	PARTNERS' SHARES				
		A	B	C	D	E
1 Interest on state obligations other than Virginia						
2 30% of federal ACRS deductions (from Va. Form 302, Part I, line 1) Attach Form 302.						
3 Other (see instructions).....						
4 Total additions 1 through 3						

SCHEDULE B— Subtractions From Federal Taxable Income

	TOTAL AMOUNT	PARTNERS' SHARES				
		A	B	C	D	E
5 Interest or dividends on obligations of the United States (see instructions).....						
6 Adjustment in sale or exchange of non-depreciable property (see instructions).....						
7 20% of qualifying federal ACRS deduction (from Va. Form 302, Part II, line 2) Attach Form 302.....						
8 Other (see instructions).....						
9 Total subtractions 5 through 8						

SCHEDULE C—Eligible Urban Enterprise Zone Distributions

	TOTAL AMOUNT	PARTNERS' SHARES				
		A	B	C	D	E
10 Partner's share of income eligible for the Urban Enterprise Zone credit (attach Va. Form 301).....						

SCHEDULE D—Credit To Tax

	TOTAL AMOUNT	PARTNERS' SHARES				
		A	B	C	D	E
11 Neighborhood Assistance Act (attach certificate)						

The partnership must furnish to every partner a statement of his/her share of Virginia additions, subtractions and credits.

QUESTIONS

- 1 Date of organization _____
- 2 If this is the organization's first return indicate whether (a) completely new business _____, or (b) successor to previously existing business, which was organized as (1) corporation _____, (2) partnership _____, or (3) sole proprietorship _____, or (4) other (indicate) _____
If successor to previously existing business, give name and address of the previous business organization. _____
- 3 Was a partnership return of income filed for preceding year? Yes ___ No ___
- 4 Did Federal tax authorities, in 1984, adjust the net income of the partnership, for Federal purposes, for any years prior to 1984? Yes ___ No ___ If "Yes," attach statement of adjustments for each year examined. _____

Reporting Forms

FORM 501

Department of Taxation
Box 6-L

Virginia Partnership Return of Income

1984

Richmond, Va. 23282-0001 For calendar year 1984 or taxable year beginning, 1984, and ending 19

CHECK IF A. Final return <input type="checkbox"/> B. Amended return <input type="checkbox"/> C. Change of Address <input type="checkbox"/> D. New <input type="checkbox"/> E. Change of Name <input type="checkbox"/> F. Change in E. I. No. <input type="checkbox"/> Federal Business Code No. _____	Name		Office use only
	Number and street		
	City or town, state, and ZIP Code		
	Business or Profession		Employer Identification No. _____

IMPORTANT: ATTACH A COMPLETE COPY OF YOUR FEDERAL PARTNERSHIP RETURN 1065

PART I—Virginia Additions and Subtractions to Federal Income of Partners

PARTNERS	1. Name, Address and Social Security Number of Each Partner	% interest	2. Additions From Schedule A Line 4	3. Subtractions From Schedule B Line 9	4. Net Adjustments Difference Between Columns 2 and 3
A					
B					
C					
D					
E					
TOTAL					

Mail this return to the Department of Taxation, P.O. Box 6-L, Richmond, Virginia 23282, on or before the fifteenth day of the fourth month following the close of the taxable year. All partnerships should report their entire income, wherever earned.

DECLARATION

I declare under the penalties provided by law that this return, including the accompanying schedules and statements, has been examined by me, and to the best of my knowledge and belief is a true, correct, and complete return.

_____ (Signature of person, other than partner or member, preparing return)	_____ Date	_____ (Signature of partner or member)	_____ Date
_____ (Name of firm or employer, if any)		_____ (Address of partner or member)	
_____ (Area Code) Daytime Phone Number		_____ (Area Code) Daytime Phone Number	

2601011

SCHEDULE A—Additions To Federal Taxable Income

	TOTAL AMOUNT	PARTNERS' SHARES				
		A	B	C	D	E
1 Interest on state obligations other than Virginia						
2 30% of federal ACRS deductions (from Va. Form 302, Part I, line 1) Attach Form 302						
3 Other (see instructions)						
4 Total additions 1 through 3						

SCHEDULE B— Subtractions From Federal Taxable Income

	TOTAL AMOUNT	PARTNERS' SHARES				
		A	B	C	D	E
5 Interest or dividends on obligations of the United States (see instructions)						
6 Adjustment in sale or exchange of non-depreciable property (see instructions)						
7 20% of qualifying federal ACRS deduction (from Va. Form 302, Part II, line 2) Attach Form 302						
8 Other (see instructions)						
9 Total subtractions 5 through 8						

SCHEDULE C—Eligible Urban Enterprise Zone Distributions

	TOTAL AMOUNT	PARTNERS' SHARES				
		A	B	C	D	E
10 Partner's share of income eligible for the Urban Enterprise Zone credit (attach Va. Form 301)						

SCHEDULE D—Credit To Tax

	TOTAL AMOUNT	PARTNERS' SHARES				
		A	B	C	D	E
11 Neighborhood Assistance Act (attach certificate)						

The partnership must furnish to every partner a statement of his/her share of Virginia additions, subtractions and credits.

QUESTIONS

- 1 Date of organization _____
- 2 If this is the organization's first return indicate whether (a) completely new business _____, or (b) successor to previously existing business, which was organized as (1) corporation _____, (2) partnership _____, or (3) sole proprietorship _____, or (4) other (indicate) _____
If successor to previously existing business, give name and address of the previous business organization _____
- 3 Was a partnership return of income filed for preceding year? Yes _____ No _____
- 4 Did Federal tax authorities, in 1984, adjust the net income of the partnership, for Federal purposes, for any years prior to 1984? Yes _____ No _____ If "Yes," attach statement of adjustments for each year examined.

Reporting Forms

Form 302
Department of Taxation

Computation of ACRS Depreciation Adjustments

▶ Attach this form to your return

Name(s) as shown on return

Identifying number

Part I ACRS Addition

1. ACRS adjustment (30% of current year ACRS deduction) \$

The ACRS deduction is one of several claimed on federal form 4562, however not all deductions claimed on form 4562 are subject to the 30% addition. All deductions claimed under Part I, Section B, on form 4562 are subject to the 30% addition regardless of whether or not a straight line method is used. Elections under sections 168 (e) and 179 of the IRC are not to be considered.

Part II ACRS Subtractions

1. Amortization of prior ACRS adjustments:

Column A Taxable Year Ended	Column B ACRS Addition on Va. Return	Column C Total for Biennium	Column D Recovery Percentage	Column E ACRS Subtraction for Current Year
19 ____	\$			
19 ____	\$	\$	X.20	\$
19 ____	\$			
19 ____	\$	\$	X.20	\$
19 ____	\$			
19 ____	\$	\$	X.20	\$
2. Total of Column E				\$

The ACRS additions for preceding bienniums are recoverable in the five taxable periods following the close of the biennium. A twenty percent subtraction for each ended biennium must be taken on the current return regardless of whether or not there is income the subtraction can reduce. A biennium means all taxable periods beginning in 1982 and 1983 or each two succeeding taxable periods.

Form 302
Department of Taxation

Computation of ACRS Depreciation Adjustments

▶ Attach this form to your return

Name(s) as shown on return

Identifying number

Part I ACRS Addition

1. ACRS adjustment (30% of current year ACRS deduction)

\$

The ACRS deduction is one of several claimed on federal form 4562, however not all deductions claimed on form 4562 are subject to the 30% addition. All deductions claimed under Part I, Section B, on form 4562 are subject to the 30% addition regardless of whether or not a straight line method is used. Elections under sections 168 (e) and 179 of the IRC are not to be considered.

Part II ACRS Subtractions

1. Amortization of prior ACRS adjustments:

Column A Taxable Year Ended	Column B ACRS Addition on Va. Return	Column C Total for Biennium	Column D Recovery Percentage	Column E ACRS Subtraction for Current Year
19	\$			
19	\$	\$	X.20	\$
19	\$			
19	\$	\$	X.20	\$
19	\$			
19	\$	\$	X.20	\$
2. Total of Column E				\$

The ACRS additions for preceding bienniums are recoverable in the five taxable periods following the close of the biennium. A twenty percent subtraction for each ended biennium must be taken on the current return regardless of whether or not there is income the subtraction can reduce. A biennium means all taxable periods beginning in 1982 and 1983 or each two succeeding taxable periods.

Reporting Forms

FORM 760C
Department of Taxation
Commonwealth of Virginia

Underpayment of Virginia Estimated Tax by Individuals

Attach this form to Form 760, 763 or 760PY

1984

For calendar year 1984 or fiscal year beginning _____, 1984 and ending _____, 19_____

First name and initial		Last name	Your Social Security No.
Name (PLEASE PRINT. If joint return of husband and wife, use first names and middle initials of both.)		Spouse's S.S. No. if Joint Return	
Home Address (Number and street or rural route)		(For office use only)	
(City, town, or post office)		(State)	(ZIP code)

Part I How to Figure Your Underpayment (Complete Lines 1 Through 7)

If you meet any of the exceptions (see instruction G) which void the addition to tax for ALL quarters, omit lines 3 through 7 and go directly to line 8.

1. Amount of 1984 Virginia Income Tax (See Instruction B)					\$
2. Enter 80% of the amount shown on line 1					\$
Due Dates of Installments					
	May 1, 1984	June 15, 1984	Sept. 15, 1984	Jan. 15, 1985	
3. Divide amount on line 2 by the number of installments required for the year (see instruction C). Enter the result in appropriate columns.	\$	\$	\$	\$	
4. Estimated tax paid and/or income tax withheld for each period (see instruction E for Income Tax withheld)	\$	\$	\$	\$	
5. Overpayment of previous installment (see instruction F)		\$	\$	\$	
6. Total (add lines 4 and 5)	\$	\$	\$	\$	
7. Underpayment (line 3 less line 6) or Overpayment (line 6 less line 3)	\$	\$	\$	\$	

Part II Exceptions Which Void the Underpayment (See Instruction G) (Farmers and Fishpersons See Instruction H for Special Exception)

8. Total amount paid and withheld from January 1, 1984 through the installment date indicated.	\$	\$	\$	\$
9. Exception 1: prior year's tax 1983 tax	25% of 1983 tax \$	50% of 1983 tax \$	75% of 1983 tax \$	100% of 1983 tax \$
10. Exception 2: tax on prior year's income using 1984 rates and exemptions	Enter 25% of tax \$	Enter 50% of tax \$	Enter 75% of tax \$	Enter 100% of tax \$
11. Exception 3: tax on annualized 1984 income	20% of tax \$	40% of tax \$	60% of tax \$	
12. Exception 4: tax on 1984 income over a 4-, 5-, and 8-month period.	90% of tax \$	90% of tax \$	90% of tax \$	

Part III How to Figure the Addition to Tax (Complete Lines 13 Through 19)

13. Amount of underpayment (from line 7)	\$	\$	\$	\$
14. Date of payment or May 1, 1985 whichever is earlier.				
15. (a) Number of days from due date of payment to and including date of payment or December 31, 1984, whichever is earlier.				
(b) Number of days from and including January 1, 1985 (January 15, 1985 for fourth installment) to and including date of payment or May 1, 1985, whichever is earlier.				
16. (a) Multiply each column on line 15(a) by the daily rate .00030 (11% per annum).				
(b) Multiply each column on line 15(b) by the daily rate .00036 (13% per annum).				
17. Add lines 16(a) and 16(b).				
18. Multiply the amount on line 13 by line 17.	\$	\$	\$	\$
19. Addition to Tax (total of amounts on line 18). Check the box at the bottom of your income tax return, enter the addition to tax amount in the space provided, and attach your check for that amount to the face of the return.				\$

2601033

INSTRUCTIONS

A. Purpose of this form. — If you are an individual taxpayer other than a qualified farmer or fisherperson, you may use this form to determine whether your income tax was sufficiently paid throughout the year by withholding and/or by timely filed installment payments of Estimated Taxes. If they were not, you may owe an addition to tax (computed at the applicable daily interest rate). This form will help you make the foregoing determination. (See Instruction G.) Farmers and fisherpersons should refer to Instruction H.

B. Amount of 1984 Virginia tax. — The figure to be entered on Line 1, by a resident of this state is the amount on Line 14 of Form 760 for 1984 less allowable credits (1) for net income tax paid another state and/or (2) for age 62 and over and/or (3) for Neighborhood Assistance Act and/or (4) for renewable energy source expenditure and/or (5) for Urban Enterprise Zone Act. The figure to be entered on this line by a nonresident of this state is the amount on Line 15 of Form 763 for 1984, less allowable credits on Lines 16(d), 16(e), 16(f), and/or 16(g). The figure to be entered on this line by a part-year resident of this state is the amount on Line 14 of Form 760PY for 1984, less allowable credits on Lines 15(d), 15(e), 15(f), 15(g) and/or 15(h).

C. Filing an estimate and paying the tax. — In general, if you first met the requirements set forth on Form 760-ES for 1984 for filing a declaration:

- (1) On or before April 15 — your declaration was due by May 1, and the estimated tax was payable in four installments—May 1, June 15, September 15, 1984 and January 15, 1985.
- (2) After April 15 and before June 2 — your declaration was due by June 15, and the estimated tax was payable in three installments — June 15, September 15, 1984 and January 15, 1985.
- (3) After June 1 and before September 2 — your declaration was due by September 15, and the estimated tax was payable in two installments — September 15, 1984 and January 15, 1985.
- (4) After September 1 — your declaration was due by January 15, 1985 and the full amount of estimated tax was payable at that time.

D. Fiscal year taxpayers. — If you filed your tax return on a fiscal year basis, change the dates to correspond to your fiscal year.

E. Income tax withheld for each period. — An equal part of the tax withheld during the year may be considered paid on each required installment date unless you establish the dates on which withholding occurred, in which case the amounts so withheld are deemed to be payments of estimated tax on the dates when actually withheld.

F. Overpayment of any prior installment. — Any overpayment on Line 7 in excess of all prior underpayments should be applied on Line 5 as a credit against the next installment.

G. Exceptions which void the additional charge. — No additional charge will be imposed for any period if your 1984 withholding and/or timely estimated tax payments (amounts shown on Line 8) for that period equal or exceed any amounts determined under any one of the following exceptions for the same period. The amount on Line 8 for each installment date is the amount on Line 4 for the same installment date plus the amount(s) on Line 4 for all prior installment date(s). A different exception may be applied to each of the underpayments. Tax credits which may be allowable for 1984 must not be used in the computation of exceptions 3 and 4. If none of the exceptions apply, complete Lines 13-19 to figure the amount of the charge.

Exception 1: Prior year's tax. — This exception applies if your withholding and/or timely estimated tax payments for the taxable year 1984 equal or exceed the tax shown on your return for the taxable year 1983 if a return showing a liability for tax was filed for 1983 and such taxable year was a period of twelve months.

Exception 2: Tax on prior year's income using 1984 rates and exemptions. — This exception applies if your withholding and/or timely estimated tax payments for

the taxable year 1984 equal or exceed an amount that would have been due by recomputing your tax for the taxable year 1983 based on the facts shown on your return for, and the law applicable to, that taxable year but using 1984 rates and personal exemptions.

Exception 3: Tax on annualized 1984 income. — This exception applies if your withholding and/or timely estimated tax payments for the taxable year 1984 equal or exceed 80% of the tax determined on the basis of annualized taxable income for periods starting from the first of the year up to the end of the month preceding each month in which an installment was due to be paid.

EXCEPTION 3 WORKSHEET

To annualize your Virginia adjusted gross income (Line 7 less Line 5 Form 760) and itemized deductions (Lines 10(b) and (c), Form 760), follow the computation below:			
Actual amount for the period ended April 30, 1984 x 3	} = annualized amount		
Actual amount for the period ended May 31, 1984 x 2.4			
Actual amount for the period ended August 31, 1984 x 1.5			
	January 1, 1984 to April 30, 1984	January 1, 1984 to May 31, 1984	January 1, 1984 to August 31, 1984
1) Annualized adjusted gross income for period(s) shown			
2) Annualized itemized deductions for period(s) shown or Standard Deduction if you did not itemize			
3) Total dollar amount of exemptions shown on return			
4) Taxable income — Subtract lines 2 and 3 from line 1			
5) Virginia tax on the amount shown on Line 4			
6) Enter here and on Line 11, Form 760-C	20% of Line 5	40% of Line 5	60% of Line 5

Exception 4: Tax on 1984 income over a 4-, 5-, and 8-month period. — This exception applies if your withholding and/or timely estimated tax payments for taxable year 1984 equal or exceed 90% of the tax computed at rates applicable to the taxable year, on the basis of the actual taxable income for the months starting from the first of the taxable year up to the end of the month preceding each month in which the installment was due to be paid.

EXCEPTION 4 WORKSHEET

	January 1, 1984 to April 30, 1984	January 1, 1984 to May 31, 1984	January 1, 1984 to August 31, 1984
1) Enter your Federal Adjusted Gross Income for the period(s) shown			
2) (a) Add Virginia Additions, and/or (b) Subtract Virginia Subtractions for the period(s) shown			
3) Subtract (a) Itemized deductions for the period(s) shown, or (if greater) (b) Standard Deduction on the income shown			
4) Subtract Child and Dependent Care Deduction for the period(s) shown			
5) Subtract the dollar amount of exemptions shown on return			
6) Enter your Virginia taxable income for the period(s) shown			
7) Enter the Virginia tax on line amounts shown on Line 6			
8) Enter 90% of Line 7 here and on Line 12, Form 760-C			

H. Farmers and Fisherpersons. — If (1) your gross income from self employed farming or fishing is at least two-thirds of your annual gross income and (2) you filed your Virginia return and paid the tax on or before March 1, 1985, you may be exempt from the addition to tax for underpayment of estimated tax. If so, write on Line 1, "Exempt farmer or fisherperson," check the box at the bottom of your income tax return, and do not complete the rest of the form. If you meet this gross income test but did not file a return or pay the tax when due, use Form 760F instead of this form to determine whether you owe an addition to tax.

Reporting Forms

FORM 760PY Virginia Individual Income Tax Return 1984 PART-YEAR RESIDENT

Department of Taxation for calendar year 1984 or taxable year beginning 1984 and ending 19

Use Virginia label
Otherwise, please
print or type

First name and initial (if joint or combined return enter both)	Last name	Your social security number	(For Office Use)
Present home address (number and street or rural route)		Spouse's social security number	
City, town or post office and state		Zip Code	Your occupation
Name of City or County in Virginia of which you were a resident on January 1, 1985		Spouse's occupation	
Dates of residence in Virginia Yourself — From _____ To _____ Spouse — From _____ To _____			

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 760 instructions, page 6)

- 1 Single
- 2 Married, filing joint return (Even if only one had income)
- 3 Married, filing separate returns for BOTH State and Federal (Give spouse's social security number in space above and enter first name here)
- 4 Married, filing separately on this combined return
Column A: Wife
Column B: Husband

PERSONAL EXEMPTIONS

	Yourselves	65 or over*	Blind	Number of Dependents	Total Number of Exemptions	Full Personal Exemption Amount
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$500
2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$500
3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$500
4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$500
4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$500

*Complete line 8(b) for additional deduction of \$400 for each "65-or-over" exemption (Dependents do not qualify)

CAUTION Complete the Schedule of Income and Adjustments, Part VII page 2 before making an entry on line 5. See special instructions.

5 Federal adjusted gross income from federal Form 1040, 1040A or 1040EZ (see Part VII, page 2)	5		
6 Additions from line 27	6		
7 Total (add line 5 and line 6)	7		

8 (a) Prorated amount for Personal Exemptions claimed above (see Ratio Schedule)	8(a)	Column A	Column B
(b) Prorated additional deduction of \$400 for each "65-or-over" exemption (see Ratio Schedule)	8(b)		
9 Subtractions from line 36	9		
10 DEDUCTIONS			
(a) If standard, from Part III, or	10(a)		
(b) If itemized, from Part IV	10(b)		
(c) Child and dependent care (attach federal Form 2441 or Schedule 1, Part IV; see instructions p.9)	10(c)		

(If standard—enter amount from line 37(b) \$ _____) CAUTION If you have unearned income and can be claimed as a dependent on another's return check here

11 Total (add lines 8(a), 8(b), 9 and 10)	11		
12 Virginia taxable income (subtract line 11 from line 7)	12		
13 INCOME TAX From Tax Table or Tax Rate Schedule	13		
14 Total tax (add column A and column B, line 13)	14		

15 CREDITS		Column A	Column B
(a) Virginia income tax withheld as shown on attached wage and tax statement(s)	15(a)		*
(b) 1984 Estimated Virginia income tax payments (include amount allowed as credit from 1983 return)	15(b)		*
(c) Payments made with Extension of Time to File	15(c)		*
(d) Out-of-State Tax Credit from Part V	15(d)		*
(e) Tax Credit for Age 62 and over from Part VI	15(e)		*
(f) Neighborhood Assistance Act Credit (attach certificate)	15(f)		*
(g) Renewable Energy Credit (attach Form 300)	15(g)		*
(h) Urban Enterprise Zone Credit (attach Form 301)	15(h)		*
TOTAL	15		

16 If line 14 is larger than line 15, enter BALANCE DUE

17 If line 15 is larger than line 14, enter OVERPAYMENT

18 Amount on line 17 to be CREDITED on 1985 estimated tax	18	Column A	Column B
19 Total (subtract line 18 from line 17)	19		

20 AUTHORIZED DEDUCTIONS FROM REFUND (see instructions)

(a) Virginia Nongame Wildlife Program Contribution

(b) Virginia Democratic Party Contribution \$2 * * \$2 * *

(c) Virginia Republican Party Contribution \$2 * * \$2 * *

Total (Add lines a, b and c)

21 Amount to be REFUNDED to you (subtract line 20 from line 19)

Check if Form 760C (760F) is attached. Enter amount (see instructions, page 2) \$ _____

ATTACH COMPLETE COPY OF YOUR FEDERAL INCOME TAX RETURN BE SURE TO SIGN YOUR RETURN ON PAGE 2

(For Office Use)

Attach Check or Money Order here.

Attach Schedule of Computation for Taxpayers Age 62 and Over here Attach Copy 2 of W-2 here

PART I—ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME (to the extent excluded from federal adjusted gross income—see special instructions and 760 instructions, page 9)

	Column A	Column B
22 Deduction for married couple when both work (see Schedule of Income and Adjustments, line 5 (b))		
23 Interest on obligations of other states		
24 Lump-Sum Distribution from federal Form 4972 or 5544 (attach federal form)		
25 30% of federal ACRS deduction from Va. Form 302, Part I, line 1 (Attach Form 302)		
26 Other—ATTACH SCHEDULE of explanation		
27 TOTAL—Enter this amount on line 6		

PART II—SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME (to the extent included in federal adjusted gross income—see special instructions and 760 instructions, page 9)

28 State income tax refund or credit reported as other income on federal Form 1040 (Claim in the same column as income was reported on line 5)		
29 Income attributable to your period of residence outside Virginia from Column 3, Schedule of Income and Adjustments (Part VII)		
30 Interest or dividends on obligations or securities of the United States exempt from state income taxes but not from federal taxes		
31 Benefits subject to federal income taxation due to Section 86 of the Internal Revenue Code (See instructions for further explanation)		
32 Amount of disability income used to compute the federal disability income tax credit for individuals under age 65 (see instructions) Attach federal Schedule R		
33 20% of qualifying federal ACRS deduction from Va. Form 302, Part II, line 2 (Attach Form 302)		
34 Retirement income benefits of this state, its subdivisions and agencies (see instructions)		
35 Other—ATTACH SCHEDULE of explanation		
36 TOTAL—Enter this amount on line 9		

PART III—VIRGINIA STANDARD DEDUCTION (Must be used unless itemized deductions are being claimed on your federal income tax return—see special instructions and 760 instructions, page 9)

37 STANDARD DEDUCTION FORMULA

(a) Federal Adjusted Gross Income (Total of Line 7, Column A1 plus Column B1 from Schedule of Income and Adjustments) 37(a) \$ _____

(b) Income attributable to period of residence in Virginia (Total of Line 7, Column A2, plus Column B2 from Schedule of Income and Adjustments). Enter here and space provided below line 10, page 1 37(b) \$ _____

(c) Percentage of full standard deduction allowable (amount shown on line 37(b) divided by amount shown on line 37(a)). Enter to only one decimal (Example: 00.0%) 37(c) _____ %

Compute amount in (d), (e) or (f) according to filing status selected on page 1

(d) Filing Status 1 or 2: \$1,300 or 15% of the total of line 5 and line 24 (not to exceed \$2,000), whichever is the greater amount 37(d) _____

(e) Filing Status 3: \$650 or 15% of the total of line 5 and line 24 (not to exceed \$1,000), whichever is the greater amount 37(e) _____

(f) Filing Status 4: \$1,300 or 15% of the combined total of line 5 and line 24 (not to exceed \$2,000), whichever is the greater amount 37(f) _____

Allowable portion of full standard deduction (amount shown on line 37(d), 37(e), or 37(f) multiplied by percentage from line 37(c)). Allocate this amount between husband and wife as mutually agreed. Enter here and on 10(a) 37 _____

PART IV—ITEMIZED DEDUCTIONS (If you claimed itemized deductions on your federal return, YOU MUST claim itemized deductions on your Virginia return—see special instructions and 760 instructions, page 9)

38 Total Itemized Deductions. Enter itemized deductions claimed on Schedule A. Do not subtract the Federal Zero Bracket Amount. List below only the itemized deductions on line 38 that were paid while residing in Virginia 38 _____

(a) Medical and Dental Expense 39(a) _____

(b) Taxes Less State and Local Income Tax 39(b) _____

(c) Interest Expense 39(c) _____

(d) Contributions 39(d) _____

(e) Casualty and Theft Losses/Miscellaneous Deductions 39(e) _____

40 Total Virginia Itemized Deductions—Add lines 39(a), (b), (c), (d), and (e). Enter here and on line 10(b) if using Filing Status 4, you may allocate this amount between husband and wife as mutually agreed 40 _____

PART V—CREDIT FOR INCOME TAX PAID TO ANOTHER STATE—see special instructions

41-45 Out-of-state tax credit (Attach schedule of computation—see 760 instructions, Part V, page 9) 41-45 _____

PART VI—CREDIT FOR TAXPAYERS AGE 62 AND OVER—see 760 instructions, Part VI, page 10

46-56 Credit for taxpayers age 62 and over (Attach schedule of computation) 46-56 _____

PART VII—SCHEDULE OF INCOME AND ADJUSTMENTS—ALL FILERS MUST COMPLETE THIS SCHEDULE

	ENTER WIFE'S INCOME WHEN FILING STATUS 4 IS USED			FOR USE BY ALL OTHER FILERS		
	Column A1 Income on Federal Return	Column A2 Income While Virginia Resident	Column A3 Income While NOT Virginia Resident	Column B1 Income on Federal Return	Column B2 Income While Virginia Resident	Column B3 Income While NOT Virginia Resident
1 Wages, salaries, tips and other compensation						
2 Interest and dividends (less exclusion)						
3 Other income (from Form 1040—attach explanation)						
4 Total income (add lines 1, 2, and 3)						
5 Adjustments to income						
(a) Moving expense						
(b) Deduction for married couple when both work						
(c) Other (attach explanation)						
6 Total adjustments (add lines 5(a), (b) and (c))						
7 Total (subtract line 6 from line 4)						
	Federal Adjusted Gross Income Enter on Line 5, Col. A		Enter this Total on Line 29, Column A Form 760PY	Federal Adjusted Gross Income Enter on Line 5, Col. B		Enter this Total on Line 29, Column B Form 760PY

File this return by midnight May 1, 1985 with the Commissioner of the Revenue or Director of Finance for the Virginia County or City in which you resided.

ATTACH COMPLETE COPY OF YOUR FEDERAL INCOME TAX RETURN.

I (we) the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge and belief, it is a true, correct and complete return. We agree that if filed 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.

Sign here Your signature _____ Date _____ Spouse's signature (if filing jointly, BOTH must sign even if only one had income) _____ Date _____

Daytime Phone Number () _____ Area Code _____

Signature of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge. _____ Date _____ Address _____ Phone Number _____

**INSTRUCTIONS FOR
FORM 500-ES**

**COMMONWEALTH OF VIRGINIA
DECLARATION OF ESTIMATED INCOME TAX
FOR CORPORATIONS**

1985

**1. CORPORATIONS REQUIRED TO
FILE A DECLARATION**

Every corporation subject to State income taxation must make a declaration of estimated income tax for the calendar year 1985 or fiscal year beginning in 1985 as the case may be, if its State income tax for such calendar year or fiscal year, reduced by any credits allowable against the tax, can reasonably be expected to exceed \$1,000.

2. WHERE TO FILE AND PAY

The declaration must be filed with the Department of Taxation, Box 1500, Richmond, Virginia 23212. The declaration must be accompanied by a check or money order, made payable to the Department of Taxation, for the amount of the installment due.

3. WHEN TO FILE AND PAY

Taxpayers filing on a fiscal year or calendar year basis should follow the

declaration and payment schedule in the table shown below.

4. SHORT TAXABLE YEAR

A separate declaration must be filed where a return is required for a period of less than twelve months, unless the short period is less than four months or the requirements specified in the table shown below are first met after the first day of the last month in the short taxable year.

For the purpose of determining whether a declaration must be filed for a short taxable period which results from a change in annual accounting period, taxable income for the short period shall be placed on an annual basis by multiplying the amount thereof by twelve and dividing the result by the number of months in the short period.

**5. CONSOLIDATED OR COMBINED
ESTIMATED TAX**

An affiliated group filing a consolidated or combined return shall file a declaration of estimated tax on the same basis for each taxable year. A consolidated or combined return shall be considered the return of a single

taxpayer for the purpose of Sections 58.1-500-58.1-504 of the Code of Virginia.

6. FAILURE TO PAY

Underpayment of installments of estimated income tax will result in an addition to the tax for the period from the due date of each installment until paid, or until the due date for filing the income tax return for the taxable year, whichever is the earlier. If the corporation has an underpayment of estimated income tax and believes the addition to the tax should not be asserted, it must attach to its income tax return for the taxable year Form 500-C and supporting schedules showing the computations needed to support the applicable exception set out in § 58.1-504 D of the Code of Virginia.

7. NO REMINDER NOTICES

Reminder notices for estimated tax installments will not be sent to you. Please use the attached vouchers to forward your payments when due.

DECLARATION AND PAYMENT SCHEDULE

The date the declaration is to be filed and the number and amount of installments to be paid is determined in accordance with the following table.

If the requirements are first met—	The declaration shall be filed on or before—	The number of installments to be paid is—	The following percentages of the estimated tax shall be paid on or before the 15th day of the —			
			4th month	6th month	9th month	12th month
before the 1st day of the 4th month of the taxable year	the 15th day of the 4th month of the taxable year	4	25%	25%	25%	25%
after the last day of the 3rd month and before the 1st day of the 6th month of the taxable year	the 15th day of the 6th month of the taxable year	3	. . . . .	33 1/3%	33 1/3%	33 1/3%
after the last day of the 5th month and before the 1st day of the 9th month of the taxable year	the 15th day of the 9th month of the taxable year	2	. . . . .	. . . . .	50%	50%
after the last day of the 8th month and before the 1st day of the 12th month of the taxable year	the 15th day of the 12th month of the taxable year	1	. . . . .	. . . . .	. . . . .	100%

HOW TO COMPLETE THE VOUCHERS

1. Enter your federal employer identification number, name, address, city, state and ZIP code on each voucher.
2. Enter on line 1 of the voucher the amount shown on line 2 of the worksheet. Be sure to enter the last month of the taxable year and the year for which the estimated payment is made.
3. Enter on line 2 of the voucher the amount of your payment.
4. Sign first voucher you file and detach. You need not sign subsequent vouchers unless you are amending your estimate.
5. Attach check or money order to the voucher and mail to the Virginia Department of Taxation, P. O. Box 1500, Richmond, Virginia, 23212. Print your federal employer identification number on your check or money order. Then fill in the record of estimated tax payments on other side.
6. For each subsequent installment, enter your payment on line 2 of the voucher, attach remittance, and mail.

2601010

HOW TO USE FORM 500-ES

First, fill out the Estimated Tax Worksheet below to compute your estimated tax for 1985.

Estimated Tax Worksheet (This is your record—Retain for your files)

1. Virginia net income expected in 1985	1.	\$	
2. 6% of line 1. If \$1,000 or less, no declaration is required	2.		
3. If first filing is before April 15, 1985, enter 1/4 of line 2 on line 3 If first filing is before June 15, 1985, enter 1/3 of line 2 on line 3 If first filing is before Sept. 15, 1985, enter 1/2 of line 2 on line 3 If first filing is before Dec. 15, 1985, enter amount of line 2 on line 3 (For calendar year taxpayers—Fiscal year taxpayers see Table on preceding page.)	3.		
4. Amount of any 1984 overpayment to be credited to 1985 tax	4.		
5. Balance of estimated tax due (line 3 less line 4)	5.		

Enter amount shown on line 5 on line 2 of the first voucher filed.

The amount of subsequent installment payments due (to be shown on line 2 of the appropriate voucher) will then be the amount shown on line 3.

If no payment is due, because the overpayment exceeds the amount of the first installment payment shown on line 3, enter "none" on line 2 of the first voucher filed. Any amount of the overpayment not deducted from the first installment payment is then applied against the following installment payment due and the difference entered on line 2 of the appropriate voucher.

You may elect to apply part of any overpayment shown on line 4 against each installment due by dividing the overpayment by the number of installments due and deducting the part to be applied against each installment from the amount on line 3; the balance of each payment due is then entered on line 2 of the appropriate voucher.

HOW TO AMEND FORM 500-ES

If it is necessary to amend Form 500-ES, follow these steps:

1. Fill out the Amended Computation schedule below.
2. Enter the revised amounts of estimated tax and payment on the NEXT voucher due.
3. Sign the voucher, detach, and mail with required payment on or before required due date.
4. For each subsequent installment, enter your payment on line 2 of the voucher, attach remittance, and mail.

Amended Computation		Record of Estimated Tax Payments			
(Use if estimated tax is changed after declaration has been filed.)		Voucher Number	Amount	Date	Check or money order number
1. Amended estimated tax. (Enter here and on line 2 of the next voucher due.)	\$	1			
2. Less any payments made or credits applied against 1985 declaration		2			
3. Unpaid balance (line 1 less line 2)		3			
4. Amount to be paid (line 3 divided by number of remaining installments). Enter here and on line 2 of the next voucher due		4			
		Total			

FORM 500-ES
Department of Taxation
Box 1500
Richmond, Va. 23212-1500

VIRGINIA ESTIMATED INCOME TAX DECLARATION—VOUCHER 4 FOR CORPORATIONS (1985)

To be used for making declaration and payment

Calendar year taxpayers—Fourth installment is due December 15, 1985.

Please print or type

Federal employer identification number
Name of corporation
Address (Number and street)
City, State, and ZIP code

I declare that this declaration has been examined by me and to the best of my knowledge and belief it is a true, correct, and complete declaration.

Signature

1. Estimated tax for the year ending _____ (month and year) \$

2. Amount of this payment \$

Return this voucher with a check or money order made payable to the "Virginia Department of Taxation."

Reporting Forms

FORM 500-ES
 Department of Taxation
 Box 1500
 Richmond, Va. 23212-1500

VIRGINIA
ESTIMATED INCOME TAX DECLARATION—VOUCHER 3
FOR CORPORATIONS (1985)

To be used for making declaration and payment

Calendar year taxpayers—Third installment is due September 15, 1985.

Please print or type

Federal employer identification number
Name of corporation
Address (Number and street)
City, State, and ZIP code

- Estimated tax for the year ending _____ (month and year) \$ _____
- Amount of this payment \$ _____

Return this voucher with a check or money order made payable to the "Virginia Department of Taxation."

I declare that this declaration has been examined by me and to the best of my knowledge and belief it is a true, correct, and complete declaration.

Signature _____

FORM 500-ES
 Department of Taxation
 Box 1500
 Richmond, Va. 23212-1500

VIRGINIA
ESTIMATED INCOME TAX DECLARATION—VOUCHER 2
FOR CORPORATIONS (1985)

To be used for making declaration and payment

Calendar year taxpayers—Second installment is due June 15, 1985.

Please print or type

Federal employer identification number
Name of corporation
Address (Number and street)
City, State, and ZIP code

- Estimated tax for the year ending _____ (month and year) \$ _____
- Amount of this payment \$ _____

Return this voucher with a check or money order made payable to the "Virginia Department of Taxation."

I declare that this declaration has been examined by me and to the best of my knowledge and belief it is a true, correct, and complete declaration.

Signature _____

FORM 500-ES
 Department of Taxation
 Box 1500
 Richmond, Va. 23212-1500

VIRGINIA
ESTIMATED INCOME TAX DECLARATION—VOUCHER 1
FOR CORPORATIONS (1985)

To be used for making declaration and payment

Calendar year taxpayers—First installment is due April 15, 1985.

Please print or type

Federal employer identification number
Name of corporation
Address (Number and street)
City, State, and ZIP code

- Estimated tax for the year ending _____ (month and year) \$ _____
- Amount of this payment \$ _____

Return this voucher with a check or money order made payable to the "Virginia Department of Taxation."

I declare that this declaration has been examined by me and to the best of my knowledge and belief it is a true, correct, and complete declaration.

Signature _____

Schedule 1
(Form 763)

COMMONWEALTH OF VIRGINIA
Nonresident Allocation Percentage Schedule

19

ATTACH TO FORM 763

Name(s) as shown on page 1 of Form 763

Social Security Number

--	--	--

INCOME	COLUMN A All Sources	COLUMN B Virginia Sources
1. Wages, salaries, tips, etc. 1		
2. Interest income 2		
3. Dividends less exclusion 3		
4. Alimony Received 4		
5. Business income or (loss) 5		
6. Capital gain or (loss) 6		
7. 40% of capital gain distributions 7		
8. Supplemental gains or (losses) 8		
9. Taxable pensions and annuities 9		
10. Rents, royalties, partnerships, estates, trusts, etc. 10		
11. Farm income or (loss) 11		
12. Taxable unemployment compensation 12		
13. Interest on obligations of other states 13		
14. Lump-sum distributions/Accumulation Distributions ... 14		
15. Other income 15		
16. TOTAL 16		

17. Nonresident allocation percentage—(Divide line 16, Column B by line 16, Column A.) Compute percentage to only one decimal place (Example: 00.0%), not to exceed 100%.
Enter here and on Form 763, line 13 17

_____ %

Reporting Forms

- INSTRUCTIONS -

This schedule is to be completed to determine the percentage of your income from Virginia sources. Each type of income listed on this schedule is identical to the income shown on the federal individual income tax return with the exception of lines 13 and 14, which are additions to federal adjusted gross income in Part I of Form 763, Virginia Nonresident Individual Income Tax Return.

This schedule must be attached to Form 763 *unless* all of your income is from Virginia sources. If all of your income is from Virginia sources, enter "100%" on Form 763, line 13, and proceed to line 14 of the form.

LINES 1 THROUGH 15, COLUMN A

For each type of income listed, enter in Column A the amount reported as income on your federal individual income tax return and, for lines 13 and 14, the amounts from Form 763, Part I.

Note: Do not reduce this income by any adjustments to income shown on your federal individual income tax return.

LINES 1 THROUGH 15, COLUMN B

For each type of income listed, enter in Column B the amount of income in Column A that is from Virginia sources. Income from Virginia sources includes:

1. Items of income gain, loss and deductions attributable to the ownership of any interest in real or tangible personal property in Virginia; or a business, trade, profession or occupation carried on in Virginia (for example: wages from a Virginia employer or the gain on the sale of real estate in Virginia); and
2. Income from intangible personal property, including annuities, dividends, interest, royalties and gains from the disposition of intangible personal property employed by an individual in a business, trade, profession or occupation carried on in this state (for example: dividend income from a corporation received by a Virginia subchapter S corporation or partnership and passed through to the shareholders or partners).

For most nonresidents, the income shown on lines 2, 3, and 13, Column A, is not considered income from Virginia sources. For example, if a nonresident earned interest from a bank account or dividends from a corporation located in Virginia, then that income is intangible income and therefore would generally not be entered in Column B. Virginia does not tax nonresident individuals on intangible income except as noted in number 2 above.

LINE 17

Divide line 16, Column B by line 16, Column A. Compute the percentage to only one decimal place (example: 0.00%), not to exceed 100%. Enter the percentage here and on Form 763, line 13.

GENERAL NOTICES/ERRATA

Symbol Key †

† Indicates entries since last publication of the Virginia Register

NOTICES OF INTENDED REGULATORY ACTION

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

† Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Department of Agriculture and Consumer Services intends to consider amending regulations entitled: **Rules and Regulations Governing the Production, Processing and Sale of Ice Cream, Frozen Desserts and Similar Products**. The purpose of the proposed regulations is to allow the use of dry whey, reduced minerals whey, whey protein concentrate and reduced lactose whey as ingredients in the formulation of powder or dry imitation frozen dessert mixes, and require that these wheys used in the formulation of these mixes shall have been pasteurized or subjected to any other method of process demonstrated to be equally efficient.

Statutory Authority: § 3.1-562.1 of the Code of Virginia.

Written comments may be submitted until April 17, 1985 to Raymond D. Vaughan, Secretary of the Board of Agriculture and Consumer Services, P. O. Box 1163, Richmond, Virginia 23209.

CONTACT: William R. Crump, Jr., Chief, Bureau of Dairy Services, Virginia Department of Agriculture and Consumer Services, Division of Dairy Foods, P. O. Box 1163, Richmond, Va. 23209, telephone (804) 786-1452.

* * * * *

VIRGINIA STATE BOARD OF ARCHITECTS, PROFESSIONAL ENGINEERS, LAND SURVEYORS AND CERTIFIED LANDSCAPE ARCHITECTS

Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's

public participation guidelines that the Virginia State Board of Architects, Professional Engineers, Land Surveyors and Certified Landscape Architects intends to consider the repeal of its current regulations and to promulgate new regulations consistent with the Governor's Regulatory Review Program so as to ensure that they represent the least burdensome alternative to meet clearly established and justified regulatory needs.

Statutory Authority: §§ 54-1.28, 54-25; 9-6.14:7 and 9-6.14:7.1 of the Code of Virginia.

Written comments may be submitted until April 12, 1985.

CONTACT: Johnsie Williams, Assistant Director, Architects, Professional Engineers, Land Surveyors, and Certified Landscape Architects Board, 3600 W. Broad St., Richmond, Va. 23230-4917, telephone (804) 257-8555, toll-free 1-800-552-3016.

* * * * *

VIRGINIA AUCTIONEERS BOARD

Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Virginia Auctioneers Board intends to consider amending regulations entitled: **Rules and Regulations of the Virginia Auctioneers Board**.

The Board intends to consider proposals to revise rules and regulations for the Registration program and to consider proposals for certification of auctioneers and reciprocity with other jurisdictions.

Statutory Authority: §§ 54-824.9:2 and 54-824.9:3 of the Code of Virginia.

Written comments may be submitted until March 31, 1985 to Assistant Director, Virginia Auctioneers Board, 3600 West Broad Street, Richmond, Virginia 23230.

CONTACT: Jennifer S. Wester, Assistant Director, 3600 W. Broad St., Richmond, Va. 23230, telephone (804) 257-8505, toll free 1-800-552-3016.

* * * * *

General Notices/Errata

BOARD FOR CONTRACTORS

† Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Board for Contractors intends to consider amending regulations entitled: **Rules and Regulations Relating to the Regulation of the Practice of Contracting in Virginia**. The purpose of the proposed amendment to the regulations is to raise revenue sufficient to meet projected costs of the Department of Commerce in the regulation of the contracting profession.

Statutory Authority: §§ 54-119 and 54-1.28(4) of the Code of Virginia.

Written comments may be submitted until April 16, 1985.

CONTACT: E. G. Andres, Assistant Director, Department of Commerce, 3600 W. Broad St., Richmond, Va. 23230, telephone (804) 257-8511, toll free number (1-800) 552-3106

* * * * *

BOARD OF DENTISTRY

† Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Board of Dentistry intends to consider the promulgation of a regulation to allow the use of trade names by dentists.

Statutory Authority: § 54-184 of the Code of Virginia.

Written comments may be submitted until April 17, 1985.

CONTACT: Nancy T. Feldman, Executive Director, 517 W. Grace St., Richmond, Va. 23220, telephone (804) 786-0311.

* * * * *

GOVERNOR'S EMPLOYMENT AND TRAINING DIVISION

† Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Governor's Employment and Training Division intends to consider amending regulations entitled: **Management Requirements for Job Training Partnership Act (JTPA) Programs and Activities**. The purpose of the proposed regulations is to amend and update existing regulations governing the administration of JTPA activities. This is part of a routine periodic review process.

Statutory Authority: § 2.1-708(3) of the Code of Virginia.

Written comments may be submitted until April 17, 1985.

CONTACT: Patricia Walsh, Supervisor, Technical Assistance Unit, Governor's Employment and Training Division, P. O. Box 12083, Richmond, Virginia 23241, telephone (804) 786-2254.

* * * * *

VIRGINIA DEPARTMENT OF LABOR AND INDUSTRY

Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Virginia Department of Labor and Industry intends to consider the promulgation of regulations entitled: **Marine Terminals**. The purpose of the proposed regulations is to establish protections against the hazards associated with marine cargo handling ashore. The proposed standard will be applicable to marine terminal public sector employment only. (The standard proposed was originally published in Federal Register Notice 48 FR 30886 on July 5, 1983.)

NOTICE: This Notice extends the comment period to March 20, 1985.

Statutory Authority: § 40.1-22 (5) of the Code of Virginia.

Written comments may be submitted until March 20, 1985.

Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Virginia Department of Labor and Industry intends to consider the promulgation of regulations entitled: **Occupational Exposure to Ethylene Oxide**. The purpose of the proposed regulations is to establish a permissible exposure limit of 1 part EtO per million parts of air determined as an 8-hour time weighted average (TWA) concentration. The standard also includes provisions for methods of exposure control, personal protective equipment, measurement of employee exposure, training, signs, labels, medical surveillance, regulated areas, emergencies and record keeping. (The standard proposed was originally published in Federal Register Notices 49 FR 25734 on June 22, 1984.)

Statutory Authority: § 40.1-22 (5) of the Code of Virginia.

Written comments may be submitted until March 20, 1985, to Eva S. Teig, Commissioner, Virginia Department of Labor and Industry, P. O. Box 12064, Richmond, Virginia 23241.

Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Virginia Department of Labor and Industry intends to consider the amendment of regulations entitled: **Virginia Hazard Communication Standard**. The purpose of the proposed regulations is to expand the scope of the current Virginia Hazard Communication Standard in order to allow emergency services personnel access to information regarding the hazards of chemicals present at the scene of an industrial accident to which they are responding.

NOTICE: This Notice extends the comment period to March 20, 1985.

Statutory Authority: § 40.1-22 (5) of the Code of Virginia.

Written comments may be submitted until March 20, 1985 to Eva S. Teig, Commissioner, Virginia Department of Labor and Industry, P. O. Box 12064, Richmond, Virginia 23241.

CONTACT: Janice L. Thomas, VOSH Chief Administrator, Virginia Department of Labor and Industry, P. O. Box 12064, Richmond, Va. 23241, telephone (804) 786-5873.

DEPARTMENT OF MEDICAL ASSISTANCE SERVICES

† Notice of Intended Regulatory Action

Notice is hereby given that the Department of Medical Assistance Services intends to consider the promulgation of a regulation entitled: **Guidelines for Public Participation on the Formation and Development of Regulation**. The Department of Medical Assistance Services came into existence on March 1, 1985, and the purpose of the proposed regulation is to develop and promulgate public participation guidelines for soliciting input from interested parties in accordance with the Administrative Process Act.

Statutory Authority: § 9-6.14:7.1 of the Code of Virginia.

Written comments may be submitted until March 28, 1985.

CONTACT: Dr. Elizabeth Lloyd, Policy Analyst, Department of Medical Assistance Services, 109 Governor St., Room 800, Richmond, Va. 23219, telephone (804) 786-7933.

† Notice of Intended Regulatory Action

Notice is hereby given that the Department of Medical Assistance intends to consider promulgation of regulations entitled: **Medicaid Provider Appeals Process for Hospital Provider**. The purpose of the proposed regulations is to

promulgate an appropriate and meaningful appeal process to be utilized by hospital providers of Medicaid services in accordance with the Final Judgement Order, Civil Action No. 83-0551-R entered on January 4, 1985, by Judge Robert Merhige, U.S. District Court for the Eastern District of Virginia.

Statutory Authority:

State law: § 32.1-325A

Federal law: 42 USC § 1396a 13 (A); 42 CFR 447 252 (e).

Written comments submitted until March 28, 1985, to Dr. Elizabeth Lloyd, Department of Medical Services, 109 Governor Street, Room 800, Richmond, Virginia 23219.

CONTACT: Norma Pappas, Director, Division of Provider Reimbursement, 8th St. Office Bldg., 9th Floor, 805 E. Broad St., Richmond, Va. 23219, telephone (804) 786-7931.

DEPARTMENT OF SOCIAL SERVICES

Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Virginia Department of Social Services is considering the promulgation of regulations entitled: **Grant Diversion Program**. The purpose of the proposed regulations is to provide a mechanism in the Department's Employment Services Program which permits the Commonwealth to convert public assistance grants of participating recipients into wage subsidies to employers who hire these participants.

Statutory Authority: Deficit Reduction Act (DEFRA) of 1984 (P. L. 98-369)

Written comments may be submitted until April 2, 1985.

CONTACT: Rick Pond, Assistant Employment Services Supervisor, Virginia Department of Social Services, 8007 Discovery Dr., Richmond, Va. 23288, telephone (804) 281-9032, toll-free 1-800-552-7091.

Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Department of Social Services is considering the possible amendment to regulations entitled: **General Relief Shelter Policy**. The purpose of the proposed amendment is to exempt shelter contributions as income to the assistance unit in determining eligibility and amount of assistance, provided

General Notices/Errata

such contributions are not in the form of cash paid directly to the assistance unit.

Statutory Authority: § 63.1-25 of the Code of Virginia.

Written comments may be submitted until March 19, 1985 to Mr. Guy Lusk, Director, Division of Benefit Programs, Department of Social Services, 8007 Discovery Drive, Richmond, Virginia 23229-8699.

CONTACT: Carolyn Ellis, Supervisor, Economic Assistance Unit, Division of Benefit Programs, Department of Social Services, 8007 Discovery Dr., Richmond, Va. 23229-8699, telephone (804) 281-9046.

* * * * *

DEPARTMENT OF THE TREASURY AND THE TREASURY BOARD

Notice of Intended Regulatory Action

Notice is hereby given that the Department of the Treasury and the Treasury Board is considering the promulgation of regulations entitled: **Guidelines for Public Participation in Regulation Development and Promulgation**. The purpose of the proposed regulations is to establish public participation in the development of all regulations permitted by statutes and issued by the Department of the Treasury for itself and for the Treasury Board as staff to that Board.

Statutory Authority: Code of Virginia:

§ 2.1-180.1. Department of the Treasury. re: Depositing money.

§ 55-210.27. Department of the Treasury, Unclaimed Property Division. re: Reporting and disposition of unclaimed property.

§ 55-200.1. Department of the Treasury, Unclaimed Property Division. re: Escheats, generally.

Written comments may be submitted until April 1, 1985.

CONTACT: Joseph K. Reid, Director of Planning, P. O. Box 6-H, 101 N. 14th St., Richmond, Va. 23215, telephone (804) 225-2142.

* * * * *

GENERAL NOTICES

VIRGINIA STATE BOARD OF ARCHITECTS, PROFESSIONAL ENGINEERS, LAND SURVEYORS AND CERTIFIED LANDSCAPE ARCHITECTS

Notice to the Public

Notice is given that the Virginia State Board of Architects, Professional Engineers, Land Surveyors and Certified Landscape Architects, in accordance with the provisions of its Public Participation Guidelines, requests that any individual or organization interested in participating in the development of Regulations or Rules of Practice notify the Board.

Upon notification, the names of such persons or organizations will be added to the Board's General Mailing List and will receive notices of proposed actions on Regulations or Rules.

* * * * *

DEPARTMENT OF HEALTH Medical Assistance Program

Notice to the Public

Notice is hereby given that although the Office of Medical Assistance is not required by statute to conform to all the provisions of the Administrative Process Act (§ 9-6.14:20), it is our intention to keep the public informed of amendments to the State Plan for Medical Assistance. The following is a summary of the latest amendment. Full copies may be obtained from: Office of Medical Assistance, State Department of Health, 8th Floor, James Madison Building, 109 Governor Street, Richmond, Virginia 23219, telephone (804) 786-7933. Please reference the number of the amendment.

Amendment 85-01:

On January 16, 1985, the State Board of Health gave final approval to the requirement that Medicaid recipients have Social Security numbers as a condition of eligibility. This amendment is required by the Federal Deficit Reduction Act of 1984 and will become effective April 1, 1985.

* * * * *

NOTICE TO STATE AGENCIES

Re: Forms for filing material on dates for publication in The Virginia Register of Regulations.

All agencies are required to use the appropriate forms when furnishing material and dates for publication in The Virginia Register of Regulations. The forms are supplied by the office of the Registrar of Regulations. If you do not have any forms or you need additional forms, please contact: Ann M. Brown, Assistant Registrar of Regulations, Virginia Code Commission, P. O. Box 3-AG, Richmond, Va. 23208, telephone (804) 786-3591.

FORMS:

Proposed (Transmittal Sheet) RR01
Final (Transmittal Sheet) RR02
Notice of Meeting RR03
Notice of Intended Regulatory Action RR04
Notice of Comment Period RR05
Agency Response to Legislative or Gubernatorial Objections
RR06

NOTICE TO STATE AGENCIES

A list of major meetings of various trade associations and organizations is maintained in the office of the Registrar of Regulations. Upon request, this list will be made available to you in order that you can avoid conflicts when setting up meetings and hearings.

CALENDAR OF EVENTS

Symbol Key †

† Indicates entries since last publication of the Virginia Register

NOTICE: Only those meetings which are filed with the Registrar of Regulations by the filing deadline noted at the beginning of this publication are listed. Since some meetings are called on short notice, please be aware that this listing of meetings may be incomplete. Also, all meetings are subject to cancellation and the Virginia Register deadline may preclude a notice of such cancellation.

For additional information on open meetings and public hearings held by the Standing Committees of the Legislature during the interim, please call Legislative Information at (804) 786-6530.

THE VIRGINIA CODE COMMISSION

EXECUTIVE

STATE BOARD OF ACCOUNTANCY

May 14, 1985 - 7 p.m. – Public Hearing
Travelers Building, 3600 West Broad Street, Conference Room 395, 3rd Floor, Richmond, Virginia. (Location accessible to handicapped.)

May 15, 1985 - 7:30 p.m. – Public Hearing
Northern Virginia Community College, Annandale Campus, 8333 Little River Turnpike, Science Building, Annandale, Virginia

May 16, 1985 - 7 p.m. – Public Hearing
City Hall Building, Court House Drive, Council Chambers, Virginia Beach, Virginia

May 16, 1985 - 7 p.m. – Public Hearing
Municipal Building, 215 Church Avenue, Council Chambers, Roanoke, Virginia

*Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Virginia State Board of Accountancy intends to amend regulations entitled: **Regulations of the Board of Accountancy.** The regulations govern the practice of public accountancy, including entry qualifications, standards of practice, and provisions for revoking and reinstating licenses and certificates.*

STATEMENT

The Virginia State Board of Accountancy proposes to repeal current regulations, and adopt new regulations consistent with the Commonwealth's policy of intruding as

little as possible into the legitimate operations of the Commonwealth's businesses and citizens. The Board is proposing to delete those requirements considered procedural or informational only. Regulations which merely repeat applicable statutes is also being proposed for elimination. A complete listing of the changes is on file in the Board's office and at the office of the Registrar of Regulations, General Assembly Building, Richmond, Virginia.

The proposed regulations are grouped into three major parts or categories: General, Entry, and Standards of Practice.

Part I, General, describes definitions, fees, license renewal requirements and appeals.

Part II, Entry, describes the education requirements to become eligible to sit for the CPA examination; the administration and passing requirements for the examination; experience requirements for licensure; and requirements for applicants applying from other jurisdictions.

Part III, Standards of Practice, describes practice requirements for individual licenses and CPA professional corporations. Included in Part III are the requirements for maintaining independence, integrity and objectivity, for maintaining conformity with Generally Accepted Auditing Standards (GAAS) and Generally Accepted Accounting Principles (GAAP), for maintaining confidentiality of client information, for release of clients' documents, and for revocation, suspension, fines and reinstatement of licenses and certificates.

1. Part I of the proposed regulations incorporate and modify definitions. Policy statements and sections which relate to the structure of the Board of Accountancy are being deleted as they are informational in nature. Proposed § 1.3 adds new language so as to provide a better explanation of the renewal procedure. Part I deals with general provisions involving license requirements, a definition of the practice of public accountancy, and the use of professional designations and titles. The Board is revising the definition of the term "practice of public accountancy" to include, not only the rendering of opinions and disclaimers, but also the use of language so similar to that used by CPAs that it could be misunderstood by the public. The Board also intends to retain its prohibition against the use of the term "public accountant" by individuals who are not CPAs, since the term may be confusing to the public. These provisions are considered both significant and controversial. Comments on these provisions will be sought at the scheduled public hearings.

2. Part II of the proposed regulations outlines the education requirements for the Uniform CPA Examination, examination conduct, the work experience required for licensing, and the endorsement requirements for applicants

from other jurisdictions seeking licensure in Virginia. Part II incorporates much of the requirements outlined in current § 5.00 of the regulations, with major modifications in the education and certification requirements. Education requirements for the CPA examination are being modified to provide that an applicant may have: a degree in accounting; a degree with a concentration in accounting; 120 semester hours (which must include 60 semester hours of designated business and accounting courses); or a written examination demonstrating the equivalent of a bachelor's degree plus 27 semester hours of accounting subjects. The current requirement, a bachelor's degree of any kind, plus 27 semester hours of accounting subjects, is being given a three-year extension period. Under the proposed regulations a candidate who completes the CPA examination and an ethics examination will be eligible for certification. Under current regulations, certification is granted after an experience requirement has been met. The proposal provides that experience must be documented for obtaining a license if the applicant wishes to practice as a CPA. These changes are expected to have a positive effect on those seeking to enter the profession by eliminating the experience requirement for certification.

3. Part III of the proposed regulations provides for a substantial modification in the licensing requirements for firms. The proposed regulations eliminate temporary permits, which are considered unnecessary, and should result in less burdensome requirements and lessen the administrative requirements for the regulatory program. Part III of the proposed regulations also describes revocation, suspension, censure, fines and probation, which are restated from current regulations. Procedural requirements for hearings and reinstatement found in current regulations are being deleted.

Purpose: The aim of the proposed regulations is to clarify, simplify and reduce regulations wherever possible.

Statutory Authority: §§ 54-84 and 54-1.28 of the Code of Virginia.

Written comments may be submitted until May 24, 1985, to the office of the Board of Accountancy.

Contact: Jennifer S. Wester, Assistant Director, Department of Commerce, 3600 W. Broad St., Richmond, Va. 23230, telephone (804) 257-8505, (toll-free number 1-800-552-3016)

VIRGINIA ALCOHOLIC BEVERAGE CONTROL COMMISSION

March 25, 1985 - 9 a.m. - Open Meeting
April 8, 1985 - 9 a.m. - Open Meeting
April 22, 1985 - 9 a.m. - Open Meeting
2901 Hermitage Road, Richmond, Virginia. (Location accessible to handicapped.)

A meeting of the Commission to receive and discuss reports on activities from staff members. Other matters not yet determined.

Contact: Larry E. Gilman, 2901 Hermitage Rd., Richmond, Va., telephone (804) 257-0616

STATE BOARD OF ARCHITECTS, PROFESSIONAL ENGINEERS, LAND SURVEYORS AND CERTIFIED LANDSCAPE ARCHITECTS

Architects

March 22, 1985 - 9 a.m. - Open Meeting
3600 West Broad Street, 5th Floor, Richmond, Virginia.
(Location accessible to handicapped.)

A meeting to approve minutes from the January 4, 1985, meeting, review applications, and to review investigative cases.

Contact: Sylvia W. Bryant, Hearings Coordinator, Department of Commerce, 3600 W. Broad St., Richmond, Va. 23230, telephone (804) 257-8424

COMMISSION FOR THE ARTS

† **May 17, 1985 - 9 a.m. - Open Meeting**
† **May 18, 1985 - 9 a.m. - Open Meeting**
Hyatt Richmond, 6624 West Broad Street, Richmond, Virginia. (Location accessible to handicapped.)

The Commission will meet to award grants. The planned agenda will be available at the Commission office one week prior to the date of the meeting.

Contact: Gloria J. Hatchel, James Monroe Bldg., 101 N. 14th St., 17th Floor, Richmond, Va. 23219, telephone (804) 225-3132

BOARD OF BARBER EXAMINERS

† **March 25, 1985 - 9 a.m. - Open Meeting**
3600 West Broad Street, Conference Room 3, 5th Floor, Richmond, Virginia. (Location accessible to handicapped.)

The Board will meet to (i) review applications for reinstatement of license; (ii) review investigative reports of complaints and determine disposition; and (iii) consider general correspondence pertinent to the operation of the Board.

Contact: Gale G. Moyer, Assistant Director, Virginia Board of Barber Examiners, 3600 W. Broad St., Richmond, Va. 23230, telephone (804) 257-8509

Calendar of Events

STATE BUILDING CODE TECHNICAL REVIEW BOARD

† **March 22, 1985 - 10 a.m.** – Open Meeting
Fourth Street State Office Building, 205 North Fourth Street, Second Floor Conference Room, Richmond, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

The Board will meet to consider requests for interpretation of the Virginia Uniform Statewide Building Code; and to consider appeals from the rulings of local appeals board regarding application of the Virginia Uniform Statewide Building Code, and approve minutes of previous meetings.

Contact: C. Sutton Mullen, Fourth Street Office Bldg., 205 N. 4th St., Richmond, Va. 23219, telephone (804) 786-4751

STATE BOARD FOR COMMUNITY COLLEGES

March 20, 1985 - 9 a.m. – Open Meeting
James Monroe Building, 101 North 14th Street, Board Room, 15th Floor, Richmond, Virginia. (Location accessible to handicapped.)

A meeting of the Facilities Committee of the State Board.

March 20, 1985 - 1 p.m. – Open Meeting
James Monroe Building, 101 North 14th Street, Board Room, 15th Floor, Richmond, Virginia. (Location accessible to handicapped.)

The State Board will meet for a working session.

March 21, 1985 - 8:30 a.m. – Open Meeting
James Monroe Building, 101 North 14th Street, Board Room, 15th Floor, Richmond, Virginia. (Location accessible to handicapped.)

A meeting of the State Board Committees: Audit, Personnel, Curriculum and Program, Budget and Finance. (No agenda available.)

March 21, 1985 - 10 a.m. – Open Meeting
James Monroe Building, 101 North 14th Street, Board Room, 15th Floor, Richmond, Virginia. (Location accessible to handicapped.)

The State Board meeting. (No agenda available.)

Contact: Don W. Galbreath/Nancy Finch, State Board for Community Colleges, James Monroe Bldg., 101 N. 14th St., Richmond, Va., telephone (804) 225-2117

DEPARTMENT OF CONSERVATION AND HISTORIC RESOURCES

Division of Historic Landmarks' State Review Board

† **March 19, 1985 - 10 a.m.** – Open Meeting
221 Governor Street, Richmond, Virginia

A general business meeting.

Contact: Margaret T. Peters, Information Officer, 221 Governor St., Richmond, Va. 23219, telephone (804) 786-3143

BOARD OF CORRECTIONS

† **April 10, 1985 - 10 a.m.** – Open Meeting
† **May 15, 1985 - 10 a.m.** – Open Meeting
4615 West Broad Street, Richmond, Virginia. (Location accessible to handicapped.)

The Board will conduct its regular monthly meeting to consider such matters as may be presented to the Board of Corrections.

Contact: Vivian Toler, Secretary to the Board, P. O. Box 26963, Richmond, Va. 23261, telephone (804) 257-6274

May 14, 1985 - 9 a.m. – Public Hearing
Division of Motor Vehicles, 2300 West Broad Street, Room 131, Richmond, Virginia

Title of Regulation: **Core Standards for Interdepartmental Licensure and Certification of Residential Facilities for Children.**

NOTICE: Please refer to Notice of Comment Period listed under the Department of Social Services.

BOARD FOR COMMERCIAL DRIVER TRAINING SCHOOLS

March 22, 1985 - 10 a.m. – Open Meeting
3600 West Broad Street, Richmond, Virginia. (Location accessible to handicapped.)

The Board will meet to discuss the Tractor-Trailer Driving School regulations and instructors - Class A licensees.

Contact: Geralde W. Morgan, Assistant Director, 3600 W. Broad St., Richmond, Va. 23230-4917, telephone (804) 257-8508

BOARD OF DENTISTRY

† **March 28, 1985 - 1 p.m.** – Open Meeting
† **March 29, 1985 - 8:30 a.m.** – Open Meeting
Radisson Hotel, 601 Main Street, Board Room, Lynchburg, Virginia

The Virginia Board of Dentistry will hold its regular meeting.

† April 17, 1985 - 9 a.m. - Open Meeting
Board of Dentistry, 517 West Grace Street, Board Room,
Richmond, Virginia. (Location accessible to handicapped.)

The Virginia Board of Dentistry will hold a special meeting for the purpose of reconsideration of the proposed regulation to allow the use of trade names.

Contact: Nancy T. Feldman, Executive Director, 517 W. Grace St., Box 27708, Richmond, Va. 23261, telephone (804) 786-0311

DEVELOPMENTAL DISABILITIES PLANNING COUNCIL

† March 29, 1985 - 10 a.m. - Open Meeting
Holiday Inn - I-64 West, 6531 West Broad Street,
Richmond, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

A quarterly business meeting.

Contact: Linda C. Veldheer, Director of Developmental Disabilities Planning Council, 109 Governor St., P. O. Box 1797, Richmond, Va. 23214, telephone (804) 786-5313

BOARD OF EDUCATION

May 14, 1985 - 9 a.m. - Public Hearing
Division of Motor Vehicles, 2300 West Broad Street, Room 131, Richmond, Virginia

Title of Regulation: **Core Standards for Interdepartmental Licensure and Certification of Residential Facilities for Children.**

NOTICE: Please refer to Notice of Comment Period listed under the Department of Social Services.

March 28, 1985 - 2:45 p.m. - Public Hearing
General Assembly Building, 9th and Broad Streets, House Room D, Richmond, Virginia. (Location accessible to handicapped.)

*Notice is hereby given in accordance with § 9.6.14:7.1 of the Code of Virginia that the Virginia Board of Education intends to amend regulations entitled: **Certification Regulations for Teachers.** The proposed amendments establish requirements for all personnel whose employment must be certified based on the standards in the regulations.*

STATEMENT

The basis and purpose for the certification of teachers and other instructional personnel are to maintain standards of

professional competence and to ensure a level of training and preparation that will lead to successful practice in the classroom. The proposed changes in the Certification Regulations for Teachers and Other Instructional Personnel, which became effective in 1982, further strengthen and modify existing standards, create new standards, and clarify various interpretations of existing certification regulations.

These proposed changes in the regulations (1) clarify and broaden the requirements for instructional and supervisory personnel; (2) eliminate reading as an area of concentration in middle school endorsement; (3) allow for separate endorsements in speech; (4) eliminate data processing as a separate subject; and (5) specify the number of graduate reading hours required for an endorsement as a reading specialist. A complete and detailed description of these changes is contained in Appendix B.

In accordance with §§ 22.1-298 and 22.1-299 of the Code of Virginia, the Board of Education shall, by regulation, prescribe the requirements for the certification of teachers and other instructional personnel. The Board is now proposing modifications and changes in these regulations which govern the certification of teachers and other instructional personnel. These changes will become a part of the Certification Regulations for Teachers, which became effective July 1, 1982.

Statutory Authority: §§ 22.1-298 and 22.1-299 of the Code of Virginia.

Contact: Dr. E. B. Howerton, Jr., Virginia Department of Education, P. O. Box 6Q, Richmond, Va. 23216, telephone (804) 225-2027

April 19, 1985 - 10 a.m. - Public Hearing
James Monroe Building, 101 North 14th Street, Conference Room D, Richmond, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

*Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Virginia Board of Education intends to amend regulations entitled: **Proposed Regulations Governing Adult High School Programs.** The purpose of the proposed amendment is to upgrade the standards governing adult high school programs.*

STATEMENT

Subject, Substance, Issues, Basis and Purpose: *In accordance with Chapter 13, Article 3, §§ 22.1-223 through 22.1-226 of the Code of Virginia, the Board of Education intends to promulgate appropriate standards and guidelines for adult education programs. The Board is now proposing amendments which will make the adult education regulations consistent with regulations for high school graduation.*

The proposed changes are consistent with existing federal and state statutes, regulations, and judicial decisions. The proposed regulations are needed in order for the

Calendar of Events

Board of Education to strengthen and clarify existing instructional requirements for adults who wish to receive a high school diploma in the Commonwealth of Virginia.

The amendments have been prepared and reviewed by a committee consisting of local adult education specialists, local administrative personnel, and state adult education staff members. Alternative approaches to these regulations were considered; the proposed changes will have a minimum impact on school divisions and students.

Statutory Authority: Chapter 13, Article 3, §§ 22.1-223 through 22.1-226 of the Code of Virginia.

Written comments may be submitted until April 18, 1985.

Contact: Dr. Maude P. Goldston, Associate Director of Adult Education, Virginia Department of Education, P. O. Box 6Q, Richmond, Va. 23216, telephone (804) 225-2024

April 22, 1985 - 10 a.m. - Public Hearing
James Monroe Building, 101 North 14th Street, Conference Room D, Richmond, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Virginia Board of Education intends to adopt regulations entitled:
Regulations Governing the Educational Programs for Gifted Students.

STATEMENT

Subject and Substance: *The proposed Regulations Governing the Educational Programs for Gifted Students provide the required guidelines for the Board of Education to implement differentiated programs for identified gifted students in kindergarten through grade 12. Each local school division will be required to submit an annual plan to be approved by the Board of Education that includes (i) a statement of philosophy, goals and objectives; (ii) a process for identification and placement of students into appropriate programs; (iii) a program design; (iv) a process for selection and training of personnel; and (v) a design for the evaluation of such programs.*

Basis and Purpose: *The purpose of the proposed regulations is to provide specific requirements for local school divisions to follow when implementing Standard 5 of the Standards of Quality for Public Schools in Virginia and for the receipt of state funds to support programs for the education of gifted students.*

Statutory Authority: Chapter 13.1, § 22.1-253.5 of the Code of Virginia.

Written comments may be submitted until April 19, 1985.

Contact: Dr. William H. Cochran, Deputy Superintendent of Public Instruction, Virginia Department of Education, P. O. Box 6Q, Richmond, Va. 23216, telephone (804) 225-2024

Virginia Board of Vocational Education

† **March 28, 1985 - 1 p.m. - Open Meeting**

† **March 29, 1985 - 9 a.m. - Open Meeting**

General Assembly Building, 9th and Broad Streets, House Room D, Richmond, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

This is the regularly scheduled meeting of the Board of Education for March 1985, at which time business will be conducted according to agenda items.

Interested persons are asked to contact Margaret N. Roberts to obtain additional information on agenda items.

Contact: Margaret N. Roberts, James Monroe Bldg., 101 N. 14th St., 25th Floor, Richmond, Va. 23216, telephone (804) 225-2540

COUNCIL ON THE ENVIRONMENT

† **April 9, 1985 - 10 a.m. - Open Meeting**

State Capitol, House Room 1, Richmond, Virginia. (Location accessible to handicapped.)

The Council will review environmental issues in the state. Citizens will be given an opportunity to address the Council during the Citizen Forum portion of the meeting.

Contact: Hannah Crew, 903 Ninth Street Office Bldg., Richmond, Va. 23219, telephone (804) 786-4500

VIRGINIA FIRE COMMISSION

† **March 21, 1985 - 7:30 p.m. - Public Hearing**

Prince Edward County Court House, 3rd Floor, Farmville, Virginia

† **March 22, 1985 - 9 a.m. - Open Meeting**

Weyanoke Inn, 202 High Street, Farmville, Virginia

Open session for fire service people to discuss the fire training and fire programs.

Contact: Anne J. Bales, Department of Fire Programs, James Monroe Bldg., 101 N. 14th St., 17th Floor, Richmond, Va. 23219, telephone (804) 225-2681

DEPARTMENT OF GENERAL SERVICES

Art and Architectural Review Council

April 5, 1985 - 10 a.m. - Open Meeting

May 3, 1985 - 10 a.m. - Open Meeting

Virginia Museum of Fine Arts, Boulevard and Grove Avenues, Main Conference Room, Richmond, Virginia

Calendar of Events

The Council will advise the Director of the Department of General Services and the Governor on architecture of state facilities to be constructed, and works of art to be accepted or acquired by the Commonwealth.

Contact: Dorothy E. Ivankoe, Department of General Services, 209 Ninth Street Office Bldg., Richmond, Va. 23219, telephone (804) 786-3311

State Insurance Advisory Board

March 29, 1985 - 9:30 a.m. - Open Meeting
Department of General Services, 209 Ninth Street Office Building, Conference Room of the Director, Richmond, Virginia. (Location accessible to handicapped.)

The Board will advise the Director of the Department of General Services regarding review of Risk Management Program progress and legislative report.

Contact: Charles F. Scott, Director, Office of Risk Management, Department of General Services, 805 E. Broad St., Richmond, Va. 23219, telephone (804) 786-5968

Division of Consolidated Laboratory Services Advisory Board

† May 10, 1985 - 9:30 a.m. - Open Meeting
James Monroe Building, 101 North 14th Street, Conference Room, Richmond, Virginia. (Location accessible to handicapped.)

The Advisory Board is comprised of representatives from state agencies served by the lab, as well as individuals in private practice. This Board lends guidance and support to programs and issues confronting the Division of Consolidated Laboratory Services.

Contact: Dr. A. W. Tiedemann, Jr., Director, Division of Consolidated Laboratory Services, 1 N. 14th St., Richmond, Va. 23219, telephone (804) 786-7905

GEORGE MASON UNIVERSITY

Board of Visitors

† March 19, 1985 - 4 p.m. - Open Meeting
Student Union II, Rivanna Lane, Fairfax, Virginia

A regularly scheduled meeting of the Board of Visitors of George Mason University to review and act on student rates 1985-86 which includes tuition and fees, room and board rates; to act on new elections to the faculty; to receive reports from the standing committees of the Board; and to act on those resolutions presented by the standing committees. An

agenda will be available seven days prior to the Board meeting for those individuals and/or organizations who request it.

Contact: Ann Wingblade, Office of the President, George Mason University, 4400 University Dr., Fairfax, Va. 22030, telephone (703) 323-2041

GOVERNOR'S EMPLOYMENT AND TRAINING DIVISION

Governor's Job Training Coordinating Council

† March 25, 1985 - 10:30 a.m. - Open Meeting
Richmond Marriott, 500 East Broad Street, Richmond, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

This is a general meeting of the Council and is open to the public.

Contact: Gladys Walker, Governor's Employment and Training Division, 417 E. Grace St., P. O. Box 12083, Richmond, Va., telephone (804) 786-8085

DEPARTMENT OF HEALTH

Division of Biologics and Drugs

April 8, 1985 - 10 a.m. - Public Hearing
James Madison Building, 109 Governor Street, Main Floor Auditorium, Richmond, Virginia. (Location accessible to handicapped.)

Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Department of Health, Division of Biologics and Drugs, intends to amend regulations entitled: Virginia Voluntary Formulary. The amended regulations are a list of drugs of accepted therapeutic value, commonly prescribed and available from more than one source of supply.

STATEMENT

Statement of Subject, Substance, Issues, Basis and Purpose:
The purpose of the Virginia Voluntary Formulary is to provide a list of drugs of accepted therapeutic value, commonly prescribed within the Commonwealth which are available from more than one source of supply, and a list of chemically and therapeutically equivalent drug products which have been determined to be interchangeable. Utilization of the Formulary by practitioners and pharmacists enables citizens of Virginia to obtain safe and effective drug products at a reasonable price consistent with high quality standards. The proposed revised Virginia Voluntary Formulary adds and deletes drugs and drug products to the Formulary that

Calendar of Events

became effective July 1, 1984. These additions and deletions are based upon recommendations of the Virginia Voluntary Formulary Council following its review of scientific data submitted by pharmaceutical manufacturers. The Council makes its recommendations to the State Board of Health.

The Virginia Voluntary Formulary is needed to enable citizens of Virginia to obtain safe and effective drug products at a reasonable price consistent with high quality standards. Without the Formulary, physicians, dentists, and pharmacists in Virginia would not have the assurance that those generic drug products that may be substituted for brand name products have been evaluated and judged to be interchangeable with the brand name products.

Statutory Authority: §§ 32.1-12 and 32.1-79 et seq. of the Code of Virginia.

Written comments may be submitted no later than 5 p.m., April 8, 1985.

Contact: James K. Thomson, Director, Bureau of Pharmacy Services, Department of Health, James Madison Building, 109 Governor St., Richmond, Va. 23219, telephone (804) 786-4326

HEALTH SERVICES COST REVIEW COMMISSION

† **March 27, 1985 - 9:30 a.m.** – Open Meeting
Blue Cross and Blue Shield of Virginia, 2015 Staples Mill Road, Virginia Room, Richmond, Virginia. (Location accessible to handicapped.)

The Commission will conduct its monthly business meeting for the purpose of addressing financial, policy or technical matters which may have arisen since the last meeting.

Contact: Dr. Ann McGee, Director, 805 E. Broad St., 7th Floor, Richmond, Va. 23219, telephone (804) 786-6371

STATE COUNCIL OF HIGHER EDUCATION FOR VIRGINIA

April 3, 1985 - 10 a.m. – Open Meeting
James Monroe Building, 101 North 14th Street, Council Conference Room, Richmond, Virginia. (Location accessible to handicapped.)

May 1, 1985 - 9 a.m. – Open Meeting
Virginia Military Institute, Lexington, Virginia

The Council will hold its monthly meeting.

Contact: State Council of Higher Education, James Monroe Bldg., 101 N. 14th St., Richmond, Va. 23219, telephone (804) 225-2137

HIGHWAY AND TRANSPORTATION COMMISSION

April 18, 1985 - 10 a.m. – Open Meeting
Virginia Department of Highways and Transportation, 1221 East Broad Street, Commission Room, Richmond, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

Monthly meeting of Highway and Transportation Commission to vote on proposals presented regarding bids, permits, additions and deletions to the highway system and any other matters requiring Commission approval.

Contact: J. T. Warren, Director of Administration, Virginia Department of Highways and Transportation, 1221 E. Broad St., Richmond, Va. 23219, telephone (804) 786-2711

DEPARTMENT OF HIGHWAYS AND TRANSPORTATION

March 19, 1985 - 10 a.m. – Public Hearing
Richmond District Highway Office Building, Petersburg, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

Public hearings to receive comments on highway allocations for the coming year; and on updating the six-year improvement program for the interstate, primary, and urban systems.

March 21, 1985 - 10 a.m. – Open Meeting
Department of Highways and Transportation, 1221 East Broad Street, Commission Room, Richmond, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

A monthly meeting of the Highway and Transportation Commission to vote on proposals presented regarding bids, permits, additions and deletions to the highway system and any other matters requiring Commission approval.

Contact: J. T. Warren, Director of Administration, Department of Highways and Transportation, 1221 E. Broad St., Richmond, Va. 23219, telephone (804) 786-2711

† **April 2, 1985 - 1:30 p.m.** – Public Hearing
Lynchburg District Highway Office Building, Lynchburg, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

† **April 4, 1985 - 1:30 p.m.** – Public Hearing
Bristol District Highway Office Building, Bristol, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

† **April 5, 1985 - 10 a.m.** – Public Hearing
Salem District Highway Office Building, Salem, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

† **April 11, 1985 - 10 a.m.** – Public Hearing
Staunton District Highway Office Building, Staunton, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

for deaf provided if requested.)

† **April 15, 1985 - 9 a.m.** – Public Hearing
Culpeper District Highway Office Building, Culpeper, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

† **April 15, 1985 - 1:30 p.m.** – Public Hearing
Fairfax City Hall, Fairfax, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

The Department will conduct a public hearing to receive comments on highway allocations for the coming year and on updating the six-year improvement program for the interstate, primary and urban systems.

Contact: J. T. Warren, Director of Administration, Virginia Department of Highways and Transportation, 1221 E. Broad St., Richmond, Va. 23219, telephone (804) 786-2711

VIRGINIA HOUSING DEVELOPMENT AUTHORITY

Board of Commissioners

March 19, 1985 - 10 a.m. – Open Meeting
13 South 13th Street, Richmond, Virginia. (Location accessible to handicapped.)

This will be the regular monthly meeting of the Board of Commissioners. The Board of Commissioners will review and, if appropriate, approve the minutes from the prior monthly meeting; will consider for approval and ratification mortgage loan commitments under its various programs; will review the Authority's operations for the prior month; and will consider such other matters and take other actions as they may deem appropriate. The planned agenda of the meeting will be available at the offices of the Authority one week prior to the date of the meeting.

Contact: Judson McKellar, General Counsel, 13 S. 13th St., Richmond, Va. 23219, telephone (804) 782-1986

BOARD OF HOUSING AND COMMUNITY DEVELOPMENT

March 18, 1985 - 1 p.m. – Open Meeting
Fourth Street Office Building, 205 North Fourth Street, 7th Floor Conference Room, Richmond, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

The Board's regular formal business meeting to review and approve the minutes from the January 21, 1985, meeting; to provide an opportunity for public comments; to review the report of the Director on the operation of the Department of Housing and Community Development since the last Board meeting;

to hear reports of the committees of the Board; and to consider other matters as they may deem necessary. The planned agenda of the meeting will be available at the above address of the Board meeting one week prior to the date of the meeting.

Building Codes and Standards Committee

March 18, 1985 - 10 a.m. – Open Meeting
Fourth Street Office Building, 205 North Fourth Street, 2nd Floor Conference Room, Richmond, Virginia. (Location accessible to handicapped.)

A regularly scheduled meeting of the committee of the Board of Housing and Community Development to consider work items and issues in the area of building codes and standards, and to develop recommendations as deemed appropriate for review by the Board.

Community Development Committee

March 18, 1985 - 10 a.m. – Open Meeting
Fourth Street Office Building, 205 North Fourth Street, 7th Floor Conference Room, Richmond, Virginia. (Location accessible to handicapped.)

A regularly scheduled meeting of the committee of the Board of Housing and Community Development to consider work items and issues in the area of community development, and to develop recommendations as deemed appropriate for review by the Board.

Contact: Neal J. Barber, Fourth Street Office Bldg., 205 N. 4th St., Richmond, Va. 23219, telephone (804) 786-5381

JUVENILE JUSTICE AND DELINQUENCY PREVENTION ADVISORY COUNCIL

† **March 21, 1985 - 10 a.m.** – Open Meeting
General Assembly Building, 9th and Broad Streets, House Appropriations Committee Room, Richmond, Virginia. (Location accessible to handicapped.)

The Advisory Council will review state applications for federal funding under the Juvenile Justice and Delinquency Prevention Act, as amended (FY 1985-86 grants to state and local government agencies in Virginia for juvenile delinquency prevention and treatment programs).

Contact: Joseph R. Marshall, Executive Assistant, Department of Criminal Justice Services, 805 E. Broad St., Richmond, Va. 23219, telephone (804) 786-4000

Calendar of Events

VIRGINIA STATE LIBRARY BOARD

† April 29, 1985 - 11 a.m. - Open Meeting
Virginia State Library, 11th Street at Capitol Square, State Librarian's Office, Richmond, Virginia. (Location accessible to handicapped.)

A regular quarterly meeting of the Board to discuss administrative matters.

Contact: Jean Reynolds, Virginia State Library, 11th St. at Capitol Square, Richmond, Va. 23219, telephone (804) 786-2332

STATE BOARD OF MEDICINE

April 18, 1985 - 8:30 a.m. - Open Meeting
April 19, 1985 - 8:30 a.m. - Open Meeting
April 20, 1985 - 8:30 a.m. - Open Meeting
Holiday Inn, Old Town Alexandria, 480 King Street, Alexandria, Virginia. (Location accessible to handicapped.)

The Board will meet to review reports, interview licensees and make decisions on discipline matters before the Board.

April 20, 1985 - 1:30 p.m. - Open Meeting
Holiday Inn, Old Town Alexandria, 480 King Street, Alexandria, Virginia. (Location accessible to handicapped.)

The full Board will meet in open session to conduct general Board business.

Advisory Committee on Physical Therapy

April 19, 1985 - 1:30 p.m. - Open Meeting
Holiday Inn, Old Town Alexandria, 480 King Street, Alexandria, Virginia. (Location accessible to handicapped.)

The Advisory Committee will meet to conduct general Board business, set examination dates, and respond to correspondence.

Contact: Eugenia K. Dorson, Executive Secretary, 517 W. Grace St., P. O. Box 27708, Richmond, Va. 23220, telephone (804) 786-0575

DEPARTMENT OF MEDICAL ASSISTANCE SERVICES

May 8, 1985 - 9 a.m. - Public Hearing
James Madison Building, 109 Governor Street, Main Floor Conference Room, Richmond, Virginia. (Location accessible to handicapped.)

Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Department of Medical Assistance Services intends to adopt regulations entitled: Home and Community-Based Care Waiver for the Mentally Retarded and the Geriatric Mentally Ill. This waiver would allow the Medicaid

Program to provide community-based services to a group of mentally retarded and geriatric mentally ill clients who are presently institutionalized in intermediate-care certified areas of state institutions.

STATEMENT

Legal Authority: The Social Security Act, § 1915(c) allows State Medicaid Programs to offer home and community-based care to individuals who are eligible for intermediate-care in certified areas of geriatric treatment centers, geriatric hospitals, and training centers for the mentally retarded. "Intermediate care" is defined to mean the provision primarily of services such as help with bathing, dressing or feeding; and other types of personal assistance which are usually provided by trained aides under the supervision of a registered nurse and/or habilitative services for the mentally retarded. Specific requirements are outlined in the Federal Register of October 1, 1981, and in the Code of Federal Regulations (42 CFR §§ 440.180, 441.300-305, 447.15).

Summary, Purpose, and Need: Within the Commonwealth of Virginia, there are currently hundreds of mentally retarded and mentally ill citizens living in state institutions who could be more appropriately served in their own communities. Their presence in the institution is predicated on the lack of appropriate community-based services for them outside the institution, rather than on their inability to function in a community-based setting, and the lack of service dollars to fund the types of community-based services these clients need.

In response to the nationwide need for community services for mentally retarded and mentally ill persons, as well as for elderly and disabled persons, Congress responded with the enactment of § 2176 of P. L. 97-35 of the Social Security Act, entitled "The Omnibus Budget Reconciliation Act of 1981". Section 2176 allowed for waivers to be approved by the Secretary of the Department of Health and Human Services, in order to give states the opportunity for innovation in providing home and community-based services to eligible persons who would otherwise require care in a skilled nursing facility, an intermediate-care facility, or in an intermediate-care facility for the mentally retarded.

The Virginia Medicaid Program seeks to expand its existing Home and Community-Based Services Program by requesting a waiver to provide services to a group of mentally retarded and geriatric mentally ill clients who are presently institutionalized in intermediate-care certified areas of the geriatric treatment centers, geriatric hospitals, or the state training centers for the mentally retarded. The goal of the waiver is to serve clients in community-based settings at a cost equal to or less than the cost of their care in the institution.

In order to guarantee that adoption of new services under Medicaid does not result in greater expenditures of Medicaid funds than is currently being spent for care of individuals in intermediate-care facilities for the mentally retarded and geriatric mentally ill, certain administrative controls will be placed on these Home and

Community-Based Care services. First, only individuals institutionalized in Central Virginia Training Center, Southside Virginia Training Center, Barrow Geriatric Treatment Center, and Piedmont Geriatric Hospital may receive these Home and Community-Based Care services. Second, no individual may receive these services without assessment of need and determination that he meets the Medicaid criteria for intermediate-care. Third, the individual's plan of care in the community must be certified by a physician and monitored at specific intervals for necessity and quality of care. In addition, this monitoring will also include an evaluation of the cost-effectiveness of the services. At the point that the cost of in-home services surpasses the cost of institutional care, the individual will no longer be eligible for the Home and Community-Based Care services.

Statutory Authority: 1983 Appropriations Act

Written comments may be submitted until May 8, 1985.

Contact: R. Beth Lloyd, Policy Analyst, Planning/Policy Development Unit, Department of Medical Assistance Services, 109 Governor St., 8th Floor, Richmond, Va. 23219, telephone (804) 786-7933

STATE MENTAL HEALTH AND MENTAL RETARDATION BOARD

March 27, 1985 - 10 a.m. - Open Meeting
Alexandria Community Services Board, Alexandria, Virginia. (Location accessible to handicapped.)

The Board will conduct its regular monthly meeting. The agenda will be published March 20, and may be obtained by calling Jane Helfrich.

Contact: Jane V. Heldrich, State Mental Health and Mental Retardation Board Secretary, Department of Mental Health and Mental Retardation, P. O. Box 1797, Richmond, Va. 23214, telephone (804) 786-3921

DEPARTMENT OF MENTAL HEALTH AND MENTAL RETARDATION

May 14, 1985 - 9 a.m. - Public Hearing
Division of Motor Vehicles, 2300 West Broad Street, Room 131, Richmond, Virginia

Title of Regulation: Core Standards for Interdepartmental Licensure and Certification of Residential Facilities for Children.

NOTICE: Please refer to Notice of Comment Period listed under the Department of Social Services.

May 14, 1985 - 9 a.m. - Public Hearing
Division of Motor Vehicles, 2300 West Broad Street, Room 131, Richmond, Virginia

Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Department of Mental Health and Mental Retardation intends to amend regulations entitled: **Mandatory Certification/Licensure Standards for Treatment Programs for Residential Facilities for Children.** These standards are the minimum requirements for treatment programs for mentally ill, mentally retarded and substance abuse clients in residential facilities for children, except private psychiatric hospitals licensed by the department. This treatment module for treatment programs for mentally ill, mentally retarded and substance abuse clients in residential facilities for children will be reviewed along with the Core Standards for Interdepartmental Licensure and Certification of Residential Facilities for Children. These standards do not apply to private psychiatric hospitals licensed by the department.

STATEMENT

Purpose: The Mandatory Certification/Licensure Standards for Treatment Programs for Residential Facilities for Children (Mandatory Standards) are designed to work in conjunction with the Core Standards for Interdepartmental Licensure and Certification of Residential Facilities for Children (Core Standards). The State Departments of Corrections, Education, Mental Health and Mental Retardation, and Social Services are responsible under the Code of Virginia for the licensure, certification and/or approval of public and private residential facilities for children. Residential facilities for children (because of whom they serve, the sources of funds or the types of services they provided) are subject to the authority of one and often more than one of the four departments. To better coordinate their efforts, the four departments have entered into an interdepartmental agreement that provides for the application of common standards for residential care that must be met by all residential facilities for children in order to qualify for licensure/certification by one or more of these four departments.

The Mandatory Standards, originally promulgated in February, 1981, are a treatment module that delineate the areas necessary for programs to become certified/licensed as providing treatment or training for the mentally ill, mentally retarded or substance abusing client in 24-hour residential care. The purpose of the proposed regulations is to establish minimum requirements for treatment programs in residential facilities for children (except those in private psychiatric hospitals licensed by the department) in the areas of the residential environment, an organized management structure, qualifications of personnel, admission and discharge procedures, an individual program of care and a system record keeping.

Basis: Chapter 8 of Title 37.1 (§§ 37.1-179 et seq.) and § 37.1-199.

Issues and Substance: Residential care facilities in Virginia provide services to children with a wide range of needs and problems including educational difficulties, mental

Calendar of Events

retardation, emotional disturbance, dysfunctional families, behavior problems and chemical dependency. Residential facilities offer a wide variety of approaches for addressing these needs and problems. Children and their families who find no appropriate services available in the community may need the intensive and comprehensive programming that is often available only in a residential setting. As courts, families and schools encounter more and more children in the community with complex difficulties, out-of-home residential care will continue to be a resource for intensive service delivery.

Residential care is inherently a high risk situation for children. Institutionalized children are typically not in regular contact with their families or others who will act as their advocates or protectors. These children are usually more disabled or dysfunctional as a group than other children; and because of their greater disabilities, they are subject to more structured, more intensive and often riskier treatment and training methods in institutions. It is imperative, therefore, to have a regulatory oversight process that thoroughly and frequently monitors treatment programming to assure that it exists and is adequate and appropriate for the clients.

The current standards were evaluated in several ways to assure that each proposed regulation was the least burdensome available alternative. Each standard was (i) challenged on the grounds of clarity and ease of compliance determination; (ii) reviewed to assure that the requirement was the most effective way to achieve the protection of children in residential care; and (iii) examined to ascertain whether a lack of observance of the standard would negatively affect the care of children.

The proposed effective date of the regulation is November 1, 1985.

Statutory Authority: §§ 37.1-179 through 37.1-189 and § 37.1-199 of the Code of Virginia.

Written comments may be submitted until May 14, 1985.
Contact: Dr. Joseph W. Avellar, P. O. Box 1797, Richmond, Va. 23214, telephone (804) 786-0070

Ad-Hoc Committee on Trainer Certification

† March 29, 1985 - 9 a.m. - Open Meeting
203 Governor Street, Training Office Conference Room, Room 303, Richmond, Virginia. (Location accessible to handicapped.)

The Committee will meet to develop policy and procedures for certification of trainers and courses for use within the Department of Mental Health and Mental Retardation.

Contact: Ken Howard, Department of Mental Health and Mental Retardation, P. O. Box 1797, Richmond, Va. 23225, telephone (804) 786-6133

Prevention Advisory Council

March 20, 1985 - 10:15 a.m. - Open Meeting
Zincke Building, 203 Governor Street, Reimbursement Conference Room, 3rd Floor, Richmond, Virginia. (Location accessible to handicapped.)

A quarterly meeting of the Council to review prevention activities within the Department of Mental Health and Mental Retardation.

Contact: Denise Jones, P. O. Box 1797, Richmond, Va. 23214, telephone (804) 786-1530

Work Group on the Integrated Quality Assurance System

† March 29, 1985 - 10 a.m. - Open Meeting
Zincke Building, 203 Governor Street, Room 224, Richmond, Virginia. (Location accessible to handicapped.)

The Work Group on the Integrated Quality Assurance System will discuss comments that have been received from the public regarding revisions to the licensure and certification processes as part of the development of a quality assurance system for community-based programs. A concept paper on the integrated quality assurance system has been distributed and is available.

Contact: Mary Dunn Conover, P. O. Box 1797, Richmond, Va. 23214, telephone (804) 786-0070

STATE MILK COMMISSION

† March 20, 1985 - 10 a.m. - Open Meeting
Ninth Street Office Building, 9th and Grace Streets, Room 1015, Richmond, Virginia. (Location accessible to handicapped.)

The Commission will conduct its routine monthly meeting.

Contact: C. H. Coleman, Administrator, 1015 Ninth Street Office Bldg., Richmond, Va. 23219, telephone (804) 786-2013

DEPARTMENT OF MINES, MINERALS AND ENERGY

April 10, 1985 - 10 a.m. - Public Hearing
Mountain Empire Community College, Dalton-Cantrell Building, Big Stone Gap, Virginia

Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Department of Mines, Minerals and Energy intends to adopt regulations entitled: **Proposed Rules and Regulations Governing the Use of Diesel-Powered Equipment in Underground Coal Mines.** This regulation sets forth the conditions under which diesel-powered equipment can be used in underground coal mines.

STATEMENT

Basis: The regulation as proposed is being adopted pursuant to the provisions of § 45.1-90 (b) of the Code of Virginia. The amendment permits the utilization of diesel-powered equipment in underground coal mines. The amendment requires the Chief, Division of Mines, to promulgate regulations necessary to carry out the provisions of § 45.1-90 (b) of the Code of Virginia.

Purpose: The purpose of this proposed regulation is to provide for a safe and healthful working environment in underground coal mines where diesel-powered equipment is utilized.

Impact: The proposed Rules and Regulations Governing the Use of Diesel-Powered Equipment in Underground Coal Mines will impact only those mine operators who choose to use diesel equipment. The proposed regulation provides a safe and healthful working environment for underground workers. The proposed regulation will not increase capital or operating costs. No significant costs will be encountered to implement the proposed regulation.

Summary: The proposed regulation addresses the mandate of § 45.1-90 (b) of the Code of Virginia and provides guidelines necessary to maintain a safe and healthful working environment where diesel equipment is utilized in underground coal mines.

Statutory Authority: §§ 45.1-90 (b) and 34.1-104 (b) of the Code of Virginia.

Written comments may be submitted until April 10, 1985.

Contact: Harry D. Childress, Chief, Division of Mines, 219 Wood Ave., Big Stone Gap, Va. 24219, telephone (703) 523-0335

VIRGINIA DEPARTMENT OF MOTOR VEHICLES

April 19, 1985 - 10 a.m. - Public Hearing
Department of Motor Vehicles, 2300 West Broad Street, Room 702, Richmond, Virginia

Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Virginia Department of Motor Vehicles intends to adopt regulations entitled: **Rules and Regulations for the Motorcycle Rider Safety Training Center Program.**

STATEMENT

Subject and Substance: The proposed rules and regulations will be used by the Department of Motor Vehicles in administering the Motorcycle Rider Safety Training Program, including criteria for training center approval, curriculum, facilities and equipment approval, instructor qualification and certification, and administrative reporting requirements.

Issues: The Motorcycle Rider Safety Training Act authorizes the Department of Motor Vehicles to administer the operation of regional motorcycle rider safety training centers. The source of the funding for training center operation is the Motorcycle Rider Safety Training Program Fund. The Department of Motor Vehicles will approve and award contract funds to training centers that meet the requirements of the rules and regulations.

Basis: §§ 46.1-564 through 46.1-570 of the Code of Virginia.

Purpose: To promote the safe operation of motorcycles; to establish requirements for training center approval and basis for award of contract funds.

Statutory Authority: §§ 46.1-564 through 46.1-570 of the Code of Virginia.

Written comments may be submitted until April 18, 1985. All persons who intend to comment at the public hearing are requested to give notice of this intent to Susan R. Metcalf by April 12, 1985.

Contact: Susan R. Metcalf, Program Coordinator, or Dan W. Byers, Manager, Division of Motor Vehicles, Room 415, P. O. Box 27412, Richmond, Va., telephone (804) 257-0410

STATE BOARD OF NURSING

† **March 25, 1985 - 9 a.m. - Open Meeting**
† **March 26, 1985 - 9 a.m. - Open Meeting**
† **March 27, 1985 - 9 a.m. - Open Meeting**
Department of Health Regulatory Boards, 517 West Grace Street, Richmond, Virginia. (Location accessible to handicapped.)

The State Board of Nursing will hold its regular meeting to consider matters related to nursing education programs, discipline of licensees, licensing by examination, and endorsement and other matters under jurisdiction of the Board.

Contact: Corinne F. Dorsey, R.N., Executive Director, 517 W. Grace St., P. O. Box 27708, Richmond, Va. 23261, telephone (804) 786-0377

STATE BOARD OF OPTICIANS

† **May 24, 1985 - 9:30 a.m. - Open Meeting**
3600 West Broad Street, Conference Room 3, 5th Floor, Richmond, Virginia. (Location accessible to handicapped.)

The Board will meet to (i) review applications for examination; (ii) review investigative reports of complaints and determine disposition; and (iii) address general correspondence pertinent to the operation of the Board.

Contact: Gale G. Moyer, Assistant Director, Virginia State

Calendar of Events

Board of Opticians, 3600 W. Broad St., Richmond, Va. 23230, telephone (804) 257-8509

STATE BOARD OF OPTOMETRY

† **March 18, 1985 - 9:30 a.m.** – Open Meeting
Holiday Inn-Downtown, 301 West Franklin Street, Board Room, 3rd Floor, Richmond, Virginia. (Location accessible to handicapped.)

The Board will conduct a general business meeting and review and discuss Proposed Federal Rulemaking, Eyeglasses II.

May 1, 1985 - 9 a.m. – Public Hearing
Department of Health Regulatory Boards, 517 West Grace Street, Board Room, Richmond, Virginia. (Location accessible to handicapped.)

*Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Virginia Board of Optometry intends to adopt regulations entitled: **Public Participation Guidelines**. These regulations will establish guidelines for soliciting participation of interested parties in the revision and adoption of regulations.*

STATEMENT

Subject and Substance: Proposed adoption by the Virginia Board of Optometry of Public Participation Guidelines to be used to solicit participation by interested parties in the formulation, development, and adoption of regulations that the Board may promulgate as required or authorized by state law.

Issues: 1. *Estimated Impact with Respect to Number of Persons Affected:* The guidelines will provide a means for all persons affected by regulations of the agency to participate in their development, formulation, and adoption. 2. *Projected Cost for Implementation and Compliance:* Since the Board of Optometry is part of an agency that generates operating funds from licensees, any additional costs would be borne by them. At present, a one-day Board meeting cost approximately \$1,000. If additional meetings would be required to fulfill the requirement of a biennial review of regulations' effectiveness and continued need, then this cost figure need be borne in mind. The cost of a public hearing and transcript should not exceed \$500. There is no enforcement cost.

Basis: §§ 9-6.14:7.1 and 54-376 of the Code of Virginia.

Purpose: To solicit participation of interested parties in the development of regulations prior to and during the entire drafting, formulation, promulgation, and final adoption process.

Statutory Authority: §§ 9-6.14:7.1 and 54-376 of the Code of Virginia.

Written comments may be submitted until May 1, 1985.

Contact: Lawrence H. Redford, Executive Director, 517 W. Grace St., P. O. Box 27708, Richmond, Va. 23261, telephone (804) 786-0131

VIRGINIA OUTDOORS FOUNDATION

† **April 18, 1985 - 10:30 a.m.** – Open Meeting
Little River Inn, Aldie, Virginia. (Location accessible to handicapped.)

Open meeting to accept gifts and to administer the Foundation.

Contact: Tyson B. Van Auken, Director, 221 Governor St., Richmond, Va. 23219, telephone (804) 786-5539

BOARD OF COMMISSIONERS TO EXAMINE PILOTS

April 17, 1985 - 11 a.m. – Open Meeting
3329 Shore Drive, Virginia Beach, Virginia

A meeting of the Commissioner to receive reports of any incidents; and to conduct general business.

Contact: William L. Taylor, 3329 Shore Dr., Virginia Beach, Va. 23451, telephone (804) 496-0995

BOARD OF PSYCHOLOGY

† **March 21, 1985 - 9 a.m.** – Open Meeting
517 West Grace Street, Richmond, Virginia. (Location accessible to handicapped.)

The Board will meet to (i) conduct general Board business; (ii) review applications; (iii) respond to correspondence; and (iv) regulatory review

Contact: John W. Braymer, Executive Director, 517 W. Grace St., Richmond, Va. 23220, telephone (804) 786-3434

VIRGINIA REAL ESTATE COMMISSION

† **March 20, 1985 - 10 a.m.** – Open Meeting
Municipal Building, 119 Belleview Avenue, Council Chambers, Orange, Virginia

The Commission will conduct a formal fact-finding proceeding: Virginia Real Estate Commission v. Johnny Scott, Charlottesville, Virginia.

Contact: Sylvia W. Bryant, Hearings Coordinator, Department of Commerce, 3600 W. Broad St., Richmond, Va. 23230, telephone (804) 257-8524

Calendar of Events

VIRGINIA SAFETY AND HEALTH CODES COMMISSION

† April 2, 1985 - 10 a.m. - Open Meeting
Fourth Street Office Building, 205 North Fourth Street, 2nd Floor Conference Room, Richmond, Virginia. (Location accessible to handicapped.)

The Commission will meet to consider requests for a Commonwealth of Virginia special, variance from the Boiler and Pressure Vessel Code, and to address other pertinent business that might be brought before the body.

Contact: William E. Long, Chief Boiler Inspector, Virginia Department of Labor and Industry, P. O. Box 12064, Richmond, Va. 23241, telephone (804) 786-3160

STATE SEWAGE HANDLING AND DISPOSAL APPEALS REVIEW BOARD

† April 3, 1985 - 10 a.m. - Open Meeting
James Monroe Building, 101 North 14th Street, Conference Room E, Richmond, Virginia. (Location accessible to handicapped.)

† April 24, 1985 - 10 a.m. - Open Meeting

† May 22, 1985 - 10 a.m. - Open Meeting

† June 19, 1985 - 10 a.m. - Open Meeting

General Assembly Building, 9th and Broad Streets, Senate Room A, Richmond, Virginia. (Location accessible to handicapped.)

The Board will meet to hear and render a decision on all appeals of denials of On-Site Sewage Disposal System Permits.

Contact: P. M. Brooks, 502 Madison Bldg., Richmond, Va. 23219, telephone (804) 786-1931

VIRGINIA SMALL BUSINESS FINANCING AUTHORITY

March 18, 1985 - 9 a.m. - Public Hearing
State Capitol, House Room 2, Richmond, Virginia. (Location accessible to handicapped.)

The Authority will conduct a public hearing to consider Industrial Development Bond Applications received by the Authority, and for which public notice has appeared in the appropriate newspapers of general circulation. Following the public hearing, the Authority will conduct its regular business meeting.

Contact: Nic Walker, Virginia Small Business Financing Authority, 1000 Washington Bldg., Richmond, Va. 23219, telephone (804) 786-3791

BOARD OF SOCIAL SERVICES

† March 20, 1985 - 10 a.m. - Open Meeting

† March 21, 1985 - 8:30 a.m. - Open Meeting

Fair Oakes Holiday Inn, 11787 Lee Jackson Highway, Fairfax, Virginia

The Board will conduct a work session and a formal business meeting.

Contact: Phyllis Sisk, Department of Social Services, 8007 Discovery Dr., Richmond, Va. 23288, telephone (804) 281-9236

DEPARTMENT OF SOCIAL SERVICES

May 14, 1985 - 9 a.m. - Public Hearing

Division of Motor Vehicles, 2300 West Broad Street, Room 131, Richmond, Virginia

Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Boards of Corrections, Education, Mental Health and Mental Retardation, and Social Services, intend to adopt regulations entitled: Core Standards for Interdepartmental Licensure and Certification of Residential Facilities for Children. The proposed standards will provide children in residential facilities with at least a minimal level of care.

STATEMENT

Subject: Proposed revisions to the Core Standards for Interdepartmental Licensure and Certification of Residential Facilities for Children.

Substance: Under the current definitions and exceptions in the Code of Virginia, the Departments of Corrections, Education, Mental Health and Mental Retardation, Social Services are responsible for the licensure, certification and/or approval of public and private residential facilities for children. Such facilities are licensed, certified, or approved under the Core Standards for Interdepartmental Licensure and Certification of Children except (i) facilities which do not accept public funds, (ii) private psychiatric hospitals serving children, and (iii) residential facilities serving children which successfully meet the requirements of nationally recognized standards setting agencies.

Issues: The document is comprised of the following issues which have impact on residential facilities for children subject to licensure, certification, and/or approval: Organization and administration, personnel, residential environment, programs and services, and disaster or emergency plans.

Calendar of Events

Basis: Chapters 11 and 14 of Title 16.1, Chapters 13 and 16 of Title 22.1, Chapters 8 and 10 of Title 37.1, Chapters 3 and 10 of Title 63.1, and Chapter 14 of Title 53.1 of the Code of Virginia provide the statutory basis for promulgation of standards for licensure and certification of residential facilities for children. The State Boards of Corrections, Education, Mental Health and Mental Retardation, and Social Services have approved the proposed revisions for 60-day public comment period.

Purpose: The purpose of the proposed revisions is to establish the minimum requirements necessary to protect children in the care of residential facilities for children. The document has been revised with an emphasis on clarity and ease of comprehension.

Statutory Authority: §§ 16.1-286, 53.1-237 through 53.1-239, 16.1-310 through 16.1-314, 53.1-249, 22.1-319 through 22.1-335, 22.1-218, 37.1-179 through 37.1-189, 37.1-199, 63.1-195 through 63.1-219, and 63.1-56.1 of the Code of Virginia.

Written comments may be submitted until May 14, 1985.

Contact: Barry P. Craig, Coordinator, Interdepartmental Licensure and Certification, 8007 Discovery Dr., Richmond, Va. 23229-8699, telephone (804) 281-9025, (toll-free number 1-800-552-7091)

* * *

Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Department of Social Services, Division of Licensing Programs intends to amend regulations entitled: **Standards and Regulations for Licensed Homes for Adults**. These standards and regulations have been revised to (1) incorporate statutory requirements relating to resident's rights, (2) delete general licensing procedures, and (3) delete requirements relating to kitchen equipment.

STATEMENT

Subject: Proposed amendments to the following regulations: Standards and Regulations for Licensed Homes for Adults. These amendments are being proposed for a 60-day period of public comment.

Substance: The standards have been amended to incorporate new statutory requirements dealing with resident rights; to delete general licensing procedures; and to delete requirements relating to kitchen equipment.

Issues: The amendments incorporate the following issues which will impact homes for adults subject to licensure by the Department of Social Services.

Development of policies and procedures to protect rights; staff training; documentation; care and oversight of restrained residents.

Basis: Virginia Code, Chapter 9, § 63.1-182 provides the statutory basis for the promulgation of standards for homes for adults. The State Board of Social Services has approved proposed amendments for a 60-day public comment period.

Purpose: The proposed amendments are designed to protect the rights of residents of homes for adults; to delete licensing procedures from the Standards and to prevent duplication of newly promulgated Health Department regulations.

Statutory Authority: § 63.1-182.1 of the Code of Virginia.

Written comments may be submitted until March 29, 1985.

Contact: C. A. Loveland, Program Specialist, Division of Licensing Programs, 8007 Discovery Dr., Richmond, Va. 23229-8699, telephone (804) 281-9025, (toll-free number 1-800-552-7091).

VIRGINIA SOIL AND WATER CONSERVATION COMMISSION

March 21, 1985 - 9 a.m. – Open Meeting
Zincke Building, 203 Governor Street, Division of Soil and Water Conservation Conference Room, Room 200, Richmond, Virginia. (Location accessible to handicapped.)

A regular bi-monthly business meeting.

Contact: Donald L. Wells, 203 Governor St., Suite 206, Richmond, Va. 23219, telephone (804) 786-2064

STATE WATER CONTROL BOARD

March 25, 1985 - 9 a.m. – Open Meeting
March 26, 1985 - 9 a.m. – Open Meeting
General Assembly Building, 9th and Broad Streets, Senate Room B, Richmond, Virginia. (Location accessible to handicapped.)

A regular quarterly board meeting.

March 29, 1985 - 2 p.m. – Public Hearing
Virginia War Memorial, 621 South Belvidere Street, Auditorium, Richmond, Virginia

A public hearing for the purpose of affording interested persons an opportunity to comment on the proposed revisions to the project priority system (system for ranking wastewater treatment projects to receive funds in Fiscal Year 1986 and Extended Fiscal Years 1987-1990). No action will be taken at this hearing.

Contact: Dorena A. Dalton, State Water Control Board, Office of Policy Analysis, P. O. Box 11143, Richmond, Va. 23230, telephone (804) 257-6829

THE COLLEGE OF WILLIAM AND MARY

Board of Visitors

March 21, 1985 - 5 p.m. – Open Meeting
March 22, 1985 - 8 a.m. – Open Meeting
March 23, 1985 - 8 a.m. – Open Meeting
Alumni House, 500 Richmond Road, Williamsburg, Virginia

A regularly scheduled meeting of the Board of Visitors of the College of William and Mary to review the budgets and fees of the College and Richard Bland College; to receive reports from several committees of the Board, and to act on those regulations that are present by the administrations of William and Mary and Richard Bland College.

An informational release will be available four days prior to the Board meeting for those individuals and/or organizations who request it.

April 25, 1985 - 5 p.m. – Open Meeting
April 26, 1985 - 8 a.m. – Open Meeting
April 27, 1985 - 8 a.m. – Open Meeting
Alumni House, 500 Richmond Road, Williamsburg, Virginia

A regularly scheduled meeting of the Board of Visitors of the College of William to approve the budgets and fees of the College and Richard Bland College; to receive reports from several committees of the Board; and to act on those resolutions that are presented by the administrations of William and Mary and Richard Bland College.

An informational release will be available four days prior to the Board meeting for those individuals and/or organizations who request it.

Contact: Office of University Communications, James Blair Hall, Room 308, College of William and Mary, Williamsburg, Va. 23185, telephone (804) 253-4226

LEGISLATIVE

JOINT SUBCOMMITTEE STUDYING VIRGINIA'S MEDICAL MALPRACTICE LAWS

† **April 4, 1985 - 10 a.m.** – Open Meeting
General Assembly Building, House Room C, Richmond, Virginia

A continued study of Virginia's Medical Malpractice laws. HJR 209.

Contact: Susan Brewer, Division of Legislative Services, General Assembly Building, 2nd Floor, Richmond, Va., telephone (804) 786-3591

CHRONOLOGICAL LIST OPEN MEETINGS

March 18, 1985
Housing and Community Development, Board of Building Codes and Standards Committee
Community Development Committee
Optometry, Board of

March 19
Conservation and Historic Resources, Department of Division of Historic Landmarks' State Review Board
George Mason University, Board of Visitors
Housing Development Authority, Virginia
Board of Commissioners

March 20
Community Colleges, Virginia State Board for Mental Health and Mental Retardation, Department of Prevention Advisory Council
Milk Commission, State
Real Estate Commission, Virginia
Social Services, Board of

March 21
Community Colleges, Virginia State Board for Highways and Transportation, Department of Juvenile Justice and Delinquency Prevention Advisory Council
Psychology, Board of
Social Services, Board of
Soil and Water Conservation Commission, Virginia
The College of William and Mary, Board of Visitors

March 22
Architects, Professional Engineers, Land Surveyors and Certified Landscape Architects, State Board of Building Codes Technical Review Board, State Commercial Driver Training Schools, Board for Fire Commission, Virginia
The College of William and Mary, Board of Visitors

March 23
The College of William and Mary, Board of Visitors

March 25
Alcoholic Beverage Control Commission, Virginia
Barber Examiners, Board of
Governor's Employment and Training Division
Governor's Job Training Coordinating Council
Nursing, State Board of
Water Control Board, State

March 26
Nursing, State Board of
Water Control Board, State

Calendar of Events

March 27

Health Services Cost Review Commission
Mental Health and Mental Retardation Board, State
Nursing, State Board of

March 28

Dentistry, Board of
Board of Education
Virginia Board of Vocational Education

March 29

Dentistry, Board of
Developmental Disabilities Planning Council
Board of Education
Virginia Board of Vocational Education
General Services, Department of
State Insurance Advisory Board
Mental Health and Mental Retardation, Department of
Ad-Hoc Committee on Trainer Certification
Work Group on the Integrated Quality Assurance
System

April 2

Safety and Health Codes Commission, Virginia

April 3

Higher Education for Virginia, State Council of
State Sewage Handling and Disposal Appeals
Review Board

April 4

Joint Subcommittee studying Virginia's Medical
Malpractice Laws

April 5

General Services, Department of
Art and Architectural Review Council

April 8

Alcoholic Beverage Control Commission, Virginia

April 9

Environment, Council on the

April 10

Corrections, Board of

April 17

Board of Dentistry
Pilots, Board of Commissioners to Examine

April 18

Highway and Transportation Commission
Medicine, State Board of
Outdoors Foundation, Virginia

April 19

Medicine, State Board of

April 20

Medicine, State Board of

April 22

Alcoholic Beverage Control Commission, Virginia

April 24

State Sewage Handling and Disposal Appeals
Review Board

April 25

William and Mary, Board of Visitors

April 26

William and Mary, Board of Visitors

April 27

William and Mary, Board of Visitors

April 29

Virginia State Library Board

May 1

Higher Education for Virginia, State Council of

May 3

General Services, Department of
Art & Architectural Review Board

May 10

General Services, Department of
Division of Consolidated Laboratory Services
Advisory Board

May 15

Corrections, Board of

May 17

Arts, Commission for the

May 18

Arts, Commission for the

May 22

State Sewage Handling and Disposal Appeals
Review Board

May 24

Opticians, State Board of

June 19

State Sewage Handling and Disposal Appeals
Review Board

PUBLIC HEARINGS

- March 18, 1985**
Small Business Financing Authority, Virginia
- March 19**
Highways and Transportation, Department of
- March 21**
Fire Commission, Virginia
- March 28**
Education, Virginia Board of
- March 29**
Water Control Board, State
- April 2**
Highways and Transportation, Department of
- April 4**
Highways and Transportation, Department of
- April 5**
Highways and Transportation, Department of
- April 8**
Health, Department of
Division of Biologics and Drugs
- April 10**
Mines, Minerals and Energy, Department of
- April 11**
Highways and Transportation, Department of
- April 15**
Highways and Transportation, Department of
- April 19**
Education, Board of
Motor Vehicles, Virginia Department of
- April 22**
Education, Board of
- May 1**
Optometry, Virginia Board of
- May 8**
Medical Assistance Services, Department of
- May 14**
Accountancy, State Board of
Corrections, Department of
Education, Board of
Mental Health and Mental Retardation, Department of
Social Services, Department of
- May 15**
Accountancy, State Board of
- May 16**
Accountancy, State Board of

