

# Schedule FED Instructions

---

Completing Schedule FED eliminates the need to attach the above federal forms and schedules to the Virginia return and is required to electronically file your return.

Schedule FED is used to collect the following:

1. Information from federal Schedule C, C-EZ or F:
  - Gross receipts or sales
  - Depreciation and section 179 expense deduction
  - Business activity code
  - Car and truck expenses
  - Inventory at end of year
  
2. Vehicle information normally listed on federal Schedules C, C-EZ, F, 2106, 2106-EZ and 4562.

Use the following as a guideline when entering information into these columns:

- If your federal return includes more than one copy of Schedule C/C-EZ, enter information for the two Schedule C/C-EZ copies that have the highest gross receipts or sales.
- If your federal return includes more than one copy of Schedule F, enter the two Schedule F copies that have the highest sales amount.
- If your federal return has a combination of Schedule C/ C-EZ and Schedule F, entering the Schedule C or C-EZ information takes precedence over Schedule F's.
- If your federal return includes Schedule 4562, entries from the Schedule C or F take precedence over 2106's.