



On or between <b>January 2, 1941 &amp; January 1, 1942</b>	\$6,000	\$6,000	\$6,000	\$12,000*	\$12,000*	\$12,000*	\$12,000*	\$12,000*
On or between <b>January 2, 1942 &amp; January 1, 1943</b>	\$0	\$0	\$0	\$0	\$12,000*	\$12,000*	\$12,000*	\$12,000*
On or between <b>January 2, 1943 &amp; January 1, 1944</b>	\$0	\$0	\$0	\$0	\$0	\$12,000*	\$12,000*	\$12,000*
On or between <b>January 2, 1944 &amp; January 1, 1945</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000*	\$12,000*
On or between <b>January 2, 1945 &amp; January 1, 1946</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000*

\* The maximum age deduction of \$12,000 will be subject to income limitations, based on the individual's adjusted federal adjusted gross income. "Adjusted federal adjusted gross income" means the federal adjusted gross income reduced by the taxable social security and Tier 1 railroad retirement benefits reported as a Virginia subtraction. The age deduction will be reduced by one dollar for each dollar that the adjusted federal adjusted gross income exceeds \$50,000 for single filers, or \$75,000 (combined total) for married individuals filing joint or separate returns.