

2002 VA Schedule ADJ - WEB
(Form 760-ADJ)

Your Social Security Number

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**If Completed, YOU MUST Attach
 Schedule ADJ to Form 760**

Name(s) as shown on Virginia return

Additions to Federal Adjusted Gross Income

1. Interest on obligations of other states, exempt from federal income tax but not from state tax 1
2. Other additions to federal adjusted gross income
 - 2a. **SPECIAL FIXED DATE CONFORMITY ADDITION - SEE INSTRUCTIONS** 2a
 - 2b - 2c Refer to the instruction book for Other Addition Codes
3. Total Additions (Add lines 1 and 2a - 2c. Enter here and on Form 760, line 2) 3

Enter Addition Amount									

Subtractions from Federal Adjusted Gross Income

4. Income (interest, dividends, or gains) from obligations or securities of the U.S. exempt from state income tax, but not from federal tax 4
5. Disability income reported as wages (or payments in lieu of wages) on your federal return 5
6. Other subtractions as provided in instructions:
 - 6a. **SPECIAL FIXED DATE CONFORMITY SUBTRACTION - SEE INSTRUCTIONS** 6a
 - 6b - 6d Refer to the instruction book for Other Subtraction Codes
7. Total subtractions (Add lines 4, 5 and 6a - 6d. Enter here and on Form 760, line 7) 7

Enter Subtraction Amount									

Tax Credit for Low Income Individuals

8. Exemption Information	Name	Social Security Number	Virginia Adjusted Gross Income (VAGI)
a. You			LOSS
b. Spouse			LOSS
c. Dependent			LOSS
d. Dependent			LOSS
e. Dependent			LOSS
f. Dependent			LOSS
g. Total	If more than 6 exemptions, attach schedule listing the name, SSN & VAGI. Enter total VAGI here.		LOSS

9. Enter the total number of exemptions reported in the table above. Next, go to the Poverty Guideline Table shown in the instruction book for this line to see if you qualify for this credit. 9
10. If qualified, enter the number of exemptions reported above that were included on your Form 760 10
11. Multiply line 10 by \$300 11
12. Compare the amount on line 11 above to the amount of tax on line 17 of Form 760 and enter the lesser of the two amounts here and on line 21 of Form 760. This is your credit amount 12

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Credit for Tax Paid to Another State **Fill in oval if claiming border state**

- 13. Qualifying taxable income on which the other state's tax is based **13**
- 14. Virginia Taxable Income. Enter amount from line 14 of Form 760 **14**
- 15. Qualifying tax liability owed to the other state (see instructions) **15**
Enter name of state and attach the other state's return: _____
- 16. Virginia Income Tax. Enter amount from line 17 of Form 760 minus line 21 of Form 760 **16**
- 17. Income percentage. Divide line 13 by line 14. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6% **17**
- 18. Multiply line 16 by line 17 **18**
- 19. Credit. Enter the lesser of line 15 or line 18. Enter results here and on Form 760, line 22 **19**

Adjustments and Voluntary Contributions

- 20. Addition to tax. Fill in oval if addition came from: Form 760C Form 760F .. **20**
- 21. Penalty Late Filing Penalty Extension Penalty **21**
- 22. Interest (interest accrued on the tax you owe, line 25 of Form 760) **22**
- 23. Consumer's Use Tax **23**
- 24. Voluntary Contributions to be made from overpaid taxes.

24a Enter Code

24b Enter Code

25. Other Voluntary Contributions

25a Enter Code

25b Enter Code

If contributing to a School Foundation, enter the code for the foundation(s) and the contribution amount(s) in boxes 25c - 25e. If contributing to more than 3 school foundations, see instructions.

25c Enter School Foundation Code

25d Enter School Foundation Code

25e Enter School Foundation Code

- 26. Total Adjustments (add lines 20, 21, 22, 23, 24a-b and 25a-e). Enter here and on Line 28 of Form 760. **26**

Amended Return

- 27. Amount paid with original return, plus additional tax paid after it was filed **27**
- 28. Add line 27 from above and line 24 from Form 760 and enter here **28**
- 29. Overpayment, if any, as shown on original return or as previously adjusted **29**
- 30. Subtract line 29 from line 28 **30**
- 31. If line 30 above is less than line 17, Form 760, subtract line 30 above from line 17, Form 760. This is the **Tax You Owe**. **31**
- 32. Refund. If line 17, Form 760 is less than line 30 above, subtract line 17, Form 760 from line 30 above. This is the **Tax You Overpaid** **32**