

FORM **760** VIRGINIA RESIDENT INDIVIDUAL INCOME TAX RETURN **1997**

STAPLE HERE

AMENDED RETURN

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

Use Virginia Label.

LABEL

Otherwise, please print or type.

HERE

First name and initial (if joint or combined return, enter both)	Last name	Your social security number
Present home address (number and street or rural route)		Spouse's social security number
City, town or post office and state	ZIP Code	OFFICE USE
Name of Virginia city or county where you were a resident on January 1, 1998 <input type="checkbox"/> CITY or <input type="checkbox"/> COUNTY		ACCELERATED REFUND: <input type="checkbox"/> Check here ONLY IF your name(s), social security number(s), address AND filing status on this return are the same as shown on your 1996 return.

STEP 1

Check your Filing Status Enter your Exemptions

FILING STATUS (CHECK ONLY ONE)

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

	EXEMPTIONS (enter number)					Total Exemptions	EXEMPTION AMOUNT
	1	65 or over	Blind	Dependents			
1 <input type="checkbox"/> Single (claiming federal Head of Household? YES <input type="checkbox"/>)	1					1	\$800 = 00
2 <input type="checkbox"/> Married, filing joint return (Even if only one had income)	2					2	\$800 = 00
3 <input type="checkbox"/> Married, filing separate returns (Enter spouse's social security number in space above and enter full name here _____)	1					1	\$800 = 00
4 <input type="checkbox"/> Married, filing separately on this combined return	Column B: Yourself	1				1	\$800 = 00
	Column A: Spouse	1				1	\$800 = 00

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

A SPOUSE USE ONLY when Filing Status 4 is checked

B YOURSELF For use by all other filers

STEP 2 Compute Your VAGI

Do you need to file? See Line 10 Instructions.

6 ADJUSTED GROSS INCOME from your federal return (not federal taxable income)	6		
7 Additions from LINE 30 on the back of this return	7		
8 Total (add line 6 and line 7)	8		
9 Subtractions from LINE 38 on the back of this return	9		
10 Virginia adjusted gross income (subtract line 9 from line 8)	10		

STEP 3 Compute Your Virginia Taxable Income

STANDARD DEDUCTION	OR	ITEMIZED DEDUCTIONS
Filing Status 1: \$3,000		11 (a) Total federal itemized deductions from Schedule A
Filing Status 3: \$2,500		11 (b) State and local income tax claimed from Schedule A
Filing Status 2 or 4: Total \$5,000		11 (c) Virginia itemized deductions [subtract line 11(b) from 11(a)]

11 Standard deduction for filing status as shown above OR itemized deductions from line 11(c) above (Itemized deductions must be used if claimed on your federal return)	11		
12 EXEMPTION AMOUNT computed above on line 1, 2, 3 or 4	12	00	00
13 Child and dependent care expenses used to compute credit on federal Form 2441 or Schedule 2 (attach form)	13		
14 Total (add lines 11, 12 and 13)	14		
15 VIRGINIA TAXABLE INCOME (subtract line 14 from line 10)	15		

STEP 4 Compute Your Tax, Payments and Credits

16 INCOME TAX: From Tax Table or Tax Rate Schedule	16		
17 TOTAL TAX (add column A and column B, line 16)	17		
18 PAYMENTS:			
(a) YOUR Virginia income tax withheld [attach form(s)]	18(a)		
(b) SPOUSE'S Virginia income tax withheld [attach form(s)]	18(b)		
(c) COMBINED 1997 estimated tax payments (include credit from 1996)	18(c)		
(d) COMBINED extension payments made with Form 760E (attach Form 760E)	18(d)		
CREDITS: (e) Credits from Schedule CR (attach Schedule CR)	18(e)		
19 TOTAL PAYMENTS AND CREDITS [add lines 18(a) through (e)]	19		

(If amending your return, do not complete lines 20 through 27. Proceed to Part IV on back.)

STEP 5 Compute Amount You Owe or Your Refund

BE SURE TO SIGN YOUR RETURN ON BACK

20 If LINE 17 is larger than LINE 19, enter the difference. This is the INCOME TAX YOU OWE . Skip to line 22.	20		
21 If LINE 19 is larger than LINE 17, enter the difference. This is the OVERPAYMENT AMOUNT	21		
22 Addition to tax, penalty and interest from LINE 42 on back	22		
23 Amount of overpayment on line 21 to be CREDITED to 1998 ESTIMATED income tax.	23		
24 Contributions and Authorized Deductions from Schedule 1	24		
25 Add line 22, line 23 (columns A and B) and line 24.	25		
26 If you owe tax on line 20, enter the sum of lines 20 and 25 -OR- If line 21 is an overpayment and line 25 is larger than line 21, enter the difference. This is the AMOUNT YOU OWE . Attach payment	26		
27 If line 21 is larger than line 25, subtract line 25 from line 21. This is the amount to be REFUNDED TO YOU .	27		

For Local Use:

LTD

For Office Use:

Coding:

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

Staple check or money order here.

PART I - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

28 Interest on obligations of other states, exempt from federal income tax, but not from state tax 28
29 Other additions to federal adjusted gross income as provided in instructions - Attach explanation . . 29
30 TOTAL ADDITIONS (add lines 28 and 29). Enter here and on LINE 7 on front 30

A SPOUSE USE ONLY when Filing Status 4 is checked

B YOURSELF For use by all other filers

PART II - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

31 Age Deduction for Taxpayers Age 62 and Over on January 1, 1998 (See instructions.) Each spouse computes this deduction separately.

IF YOU QUALIFY FOR THE DEDUCTIONS ON LINE 31 AND LINE 35, CLAIM THE ONE WHICH BENEFITS YOU THE MOST.

Col. A - Spouse Month - Day - Year

Col. B - Yourself Month - Day - Year

(a) Enter your DATE of BIRTH (For example: 03-04-30) (a)
(b) If age 62, 63 or 64 on January 1, 1998, enter \$6,000 OR if age 65 or older on January 1, 1998, enter \$12,000 (b)

A SPOUSE USE ONLY when Filing Status 4 is checked

B YOURSELF For use by all other filers

(c) Filing Status 1 or 3: Enter amount from line 31(b) above in Col. B on this line. Filing Status 2: Add amounts on line 31(b) above and enter the total in Col. B on this line. Filing Status 4: Enter amount(s) from line 31(b) above in Col. A and Col. B on this line 31

32 State income tax refund or overpayment credit reported as income on your federal return. (Claim in the same column you reported the income on line 6.) 32
33 Income (interest, dividends or gains) from obligations or securities of the U.S. exempt from state income tax, but not from federal tax 33
34 Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return 34
35 Disability income used to compute the federal income tax credit for permanently and totally disabled persons under age 65 (see instructions - Attach federal Schedule R) 35
36 Self-employment tax claimed as an addition on your 1993 Virginia return (include any carryover from last year) 36
37 Other subtractions as provided in instructions - Attach explanation 37
38 TOTAL SUBTRACTIONS (add lines 31 through 37). Enter here and on LINE 9 on front 38

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

39 Addition to tax: Check if Form 760C [] or Form 760F [] was completed and enter the amount computed 39
40 Penalty: See instructions. If due, check [] Late Filing Penalty OR [] Extension Penalty and enter amount here 40
41 Interest: Interest accrued on LINE 20 on front 41
42 TOTAL (add lines 39, 40 and 41). Enter here and on LINE 22 on front 42

COMPLETE PART IV ONLY IF AMENDING YOUR 1997 RETURN.

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

43 Amount paid with original return, plus additional tax paid after it was filed 43
44 Add line 43 and line 19 on front and enter here 44
45 Overpayment, if any, as shown on original return or as previously adjusted 45
46 Subtract line 45 from line 44 (see instructions) 46
47 AMOUNT YOU OWE. If line 17 on front is more than line 46, subtract line 46 from line 17. Attach payment 47
48 REFUND to be received. If line 17 on front is less than or equal to line 46, subtract line 17 from line 46 48

File this return by midnight, May 1, 1998, with your local Commissioner of the Revenue, Director of Finance or Director of Tax Administration. ATTACH ALL REQUIRED VIRGINIA SCHEDULES and a COMPLETE COPY of each federal Schedule A, C, C-EZ, D, E or F filed with your federal return and all other schedules supporting gross receipts and depreciation. (See instructions.)

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

Signature section with fields for: Please Sign Here, Your signature, Date, Your business phone number, Home phone number, Spouse's signature (if Filing Status 2 or 4, BOTH must sign), Date, Spouse's business phone number, Farmers and Fishermen: Check the box if self-employed and at least two-thirds of your income is from farming and fishing, Preparer's Use Only, Preparer's signature, Date, Preparer's phone number, Firm's name (or yours if self-employed) and address.