

STAPLE HERE

FORM **760PY** Virginia Individual Income Tax Return **1997**  
PART-YEAR RESIDENT

FISCAL YEAR FILERS: Enter beginning date \_\_\_\_\_, 19\_\_\_\_, ending date \_\_\_\_\_, 19\_\_\_\_, AND check here

<b>Use Virginia Label.</b>  Otherwise, please print or type.	<b>L A B E L</b>	First name and initial (if joint or combined return, enter both) _____ Last name _____	Your social security number <b>B</b> _____
	<b>H E R E</b>	Present home address (number and street or rural route) _____	Spouse's social security number <b>A</b> _____
	<b>I M P O R T A N T</b>	City, town or post office and state _____ ZIP Code _____	For Office Use _____
		Name of the Virginia city or county where you were a resident on January 1, 1998 <input type="checkbox"/> CITY or <input type="checkbox"/> COUNTY	
		Dates of residence in Virginia: Yourself—From _____ To _____ Spouse—From _____ To _____ Month Day Year Month Day Year Month Day Year Month Day Year	

STEP 1	FILING STATUS (CHECK ONLY ONE)	EXEMPTIONS (ENTER NUMBER)	EXEMPTION AMOUNT
Check your Filing Status    Enter your Exemptions	If both husband and wife had income, using Filing Status 4 may result in less tax than Filing Status 2 (see instructions). 1 <input type="checkbox"/> <b>Single</b> (claiming federal Head of Household? YES <input type="checkbox"/> ) .....	Yourself 65 or over Blind Dependents Total Exemptions 1 + <input type="checkbox"/> + <input type="checkbox"/> + <input type="checkbox"/> = <input type="checkbox"/>	Use when completing line 12 × \$800 = <input type="text"/> <b>00</b>
	2 <input type="checkbox"/> <b>Married, filing joint return</b> (Even if only one had income) .....	2 + <input type="checkbox"/> + <input type="checkbox"/> + <input type="checkbox"/> = <input type="checkbox"/>	× \$800 = <input type="text"/> <b>00</b>
	3 <input type="checkbox"/> <b>Married, filing separate returns</b> (Enter spouse's social security number in space above and enter full name here _____)	1 + <input type="checkbox"/> + <input type="checkbox"/> + <input type="checkbox"/> = <input type="checkbox"/>	× \$800 = <input type="text"/> <b>00</b>
	4 <input type="checkbox"/> <b>Married, filing separately on this combined return</b>	Column B: Yourself 1 + <input type="checkbox"/> + <input type="checkbox"/> + <input type="checkbox"/> = <input type="checkbox"/> Column A: Spouse 1 + <input type="checkbox"/> + <input type="checkbox"/> + <input type="checkbox"/> = <input type="checkbox"/>	× \$800 = <input type="text"/> <b>00</b> × \$800 = <input type="text"/> <b>00</b>

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

	<b>A</b>	<b>B</b>
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STEP 2	Compute Your VAGI	SPOUSE USE ONLY when Filing Status 4 is checked	YOURSELF For use by all other filers
	6 Federal <b>ADJUSTED GROSS INCOME</b> (total of line 32, columns A1 and B1, Part I, on back) 6		
	7 Additions from LINE 35 on back ..... 7		
	8 Subtotal (add line 6 and line 7) ..... 8		
	9 Subtractions from LINE 44 on back ..... 9		
	10 Virginia adjusted gross income (subtract line 9 from line 8) ..... 10		

STEP 3	Compute Your Virginia Taxable Income	SPOUSE USE ONLY when Filing Status 4 is checked	YOURSELF For use by all other filers
	11 (a) Standard deduction from Part IV on back if federal standard deduction claimed 11(a) OR (b) Itemized deductions from Part V on back if federal itemized deductions claimed. (b)		
	12 Prorated EXEMPTION AMOUNT (See instructions to prorate using the Ratio Schedule) ..... 12		
	13 Virginia child and dependent care expenses deduction (See instructions to compute. Attach federal Form 2441 or Schedule 2.) 13		
	14 Total [add lines 11 (a) or 11 (b), 12 and 13] ..... 14		
	15 VIRGINIA TAXABLE INCOME (subtract line 14 from line 10) ..... 15		

STEP 4	Compute Your Tax, Payments and Credits	SPOUSE USE ONLY when Filing Status 4 is checked	YOURSELF For use by all other filers
	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)] ..... (b)		
	(c) COMBINED 1997 estimated tax payments (include credit from 1996) ..... (c)		
	(d) COMBINED extension payments made with Form 760E (attach Form 760E) ..... (d)		
	CREDITS: (e) Credits from Schedule CR (attach Schedule CR) ..... (e)		
	19 TOTAL PAYMENTS AND CREDITS [add lines 18 (a) through (e)] ..... 19		

STEP 5	Compute Amount You Owe or Your Refund	SPOUSE USE ONLY when Filing Status 4 is checked	YOURSELF For use by all other filers
	20 If LINE 17 is larger than LINE 19, enter the difference. This is the <b>INCOME TAX YOU OWE</b> . Skip to line 22. 20		
	21 If LINE 19 is larger than LINE 17, enter the difference. This is the <b>OVERPAYMENT AMOUNT</b> ..... 21		
	22 Addition to tax, penalty and interest (from Schedule NPY, Side 1, Part II, line 4) ..... 22		
	23 Amount of overpayment on line 21 to be CREDITED to 1998 ESTIMATED income tax. 23		
	24 Contributions and Authorized Deductions from Side 2 of Schedule NPY ..... 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 <b>AMOUNT YOU OWE</b> . Attach payment. . . 26		
	27 If line 21 is larger than line 25, subtract line 25 from line 21. This is the amount to be <b>REFUNDED TO YOU</b> . 27		

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

Staple check or money order here.

Do you need to file? See Line 10 Instructions.

BE SURE TO SIGN YOUR RETURN ON BACK

PART I - SCHEDULE OF INCOME AND ADJUSTMENTS (see instructions)

—ALL FILERS MUST COMPLETE THIS SCHEDULE—

ENTER SPOUSE'S INCOME WHEN FILING STATUS 4 IS USED

FOR USE BY ALL OTHER FILERS

Table with 6 columns: 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). Rows include Income (a, b, c), Gross income, Adjustments to income, and Adjusted gross income.

Sum of Col. A1 and B1 on line 32 must equal your federal adjusted gross income from federal Form 1040, 1040A or 1040EZ.

PART II - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

A SPOUSE USE ONLY when Filing Status 4 is checked

B YOURSELF For use by all other filers

Table with 2 columns: A (Spouse) and B (Yourself). Rows include Interest earned while a Virginia resident, Other additions to Federal adjusted gross income, and TOTAL ADDITIONS.

PART III - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

Table with 3 columns. Rows include Age deduction, State income tax refund, Income attributable to your period of residence outside Virginia, Income (interest, dividends or gains) received while a Virginia resident, Social Security and equivalent Tier 1 Railroad Retirement Act benefits, Disability income, Self-employment tax, and Other subtractions.

PART IV - STANDARD DEDUCTION (The standard deduction must be claimed unless itemized deductions were claimed on your federal return - see instructions)

Table with 3 columns. Rows include Federal ADJUSTED GROSS INCOME, Income attributable to period of Virginia residence, Percentage of full standard deduction allowable, Filing Status, and Multiply line 45 (c) by 45 (d).

PART V - ITEMIZED DEDUCTIONS (If you claimed itemized deductions on your federal return, YOU MUST claim itemized deductions using Schedule A on your Virginia return.) See instructions. If you completed the itemized deduction worksheet in the federal instruction book, read the Virginia instructions for line 46 before continuing.

Table with 3 columns. Rows include Itemized deductions from Schedule A, State and local income taxes claimed on Schedule A, and Allowable Virginia itemized deductions.

File this return by midnight, May 1, 1998, with your local Commissioner of the Revenue, Director of Finance or Director of Tax Administration. ATTACH A COMPLETE COPY OF YOUR FEDERAL INCOME TAX RETURN AND ALL OTHER REQUIRED VIRGINIA ATTACHMENTS.

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 Preparer's signature, Date, Your business phone number, Home phone number, Spouse's signature, Spouse's business phone number, and Firm's name (or yours if self-employed) and address. Includes a box for Farmers and Fishermen.