

FORM **763 Virginia Nonresident Income Tax Return 1997**

STAPLE HERE

Part-Year Resident: If you or your spouse moved into or out of Virginia in 1997, you may have to use Form 760PY.

If fiscal year filer: Enter beginning date _____, 19____, ending date _____, 19____, AND check here

Use Virginia label. Otherwise, please print or type.	LABEL	First name and initial (if joint or combined return, enter both) _____ Last name _____	Your social security number ● _____
	HE	Present home address (number and street or rural route) _____	Spouse's social security number ● _____
	RE	City, town or post office and state _____ ZIP Code _____	For Office Use

State of residence _____ Check here if name(s) and address are the same as shown on your 1996 Virginia return

IMPORTANT City or county in which principal place of business, employment or income source in Virginia is located. Name of CITY or COUNTY _____

STEP 1

Check your Filing Status Enter your Exemptions

FILING STATUS (CHECK ONLY ONE)

	FILING STATUS (CHECK ONLY ONE)	EXEMPTIONS (enter number)					Total Exemptions	EXEMPTION AMOUNT	Enter on line 12 below
		1	2	3	4	5			
1	<input type="checkbox"/> Single (claiming federal Head of Household? YES <input type="checkbox"/>)	1					× \$800 =	00	
2	<input type="checkbox"/> Married, filing joint return (Both must have Virginia source income)	2					× \$800 =	00	
3	<input type="checkbox"/> Married, spouse has no income from any source (Enter spouse's social security number in the space above and enter full name here _____)	2					× \$800 =	00	
4	<input type="checkbox"/> Married, filing separate return - Do not claim spouse's exemptions or deductions. (Enter spouse's social security number in the space above and enter full name here _____)	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

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 31, Part I, on back	7	●	
8	Total (add line 6 and line 7)	8	●	
9	Subtractions from LINE 39, Part II, on back	9	●	
10	Virginia adjusted gross income (subtract line 9 from line 8)	10	●	

STEP 3 Compute Your Virginia Taxable Income

11	Standard Deduction from line 40, Part III, OR Itemized Deductions from line 43, Part IV on back	11	●	
12	Enter the EXEMPTION AMOUNT computed above on line 1, 2, 3 or 4.	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, 12 and 13)	14	●	
15	Taxable income computed as a resident (subtract line 14 from line 10)	15	●	
16	Percentage from LINE 59, Part V, on back. Enter to one decimal place only (Example: 5.4%)	16	●	%
17	NONRESIDENT TAXABLE INCOME (multiply line 15 by percentage on line 16)	17	●	

STEP 4 Compute Your Tax, Payments and Credits

18	Income tax: From Tax Table or Tax Rate Schedule	18	●	
19	PAYMENTS:			
	(a) Virginia income tax withheld (attach Forms W-2, W-2G and 1099-R)	19(a)	●	
	(b) 1997 Estimated tax payments (include credit from 1996)	(b)	●	
	(c) Extension payments made with Form 760E (attach Form 760E)	(c)	●	
	CREDITS:			
	(d) Credits from Schedule CR (attach Schedule CR)	(d)	●	
20	TOTAL PAYMENTS AND CREDITS [add lines 19(a) through (d)]	20	●	

STEP 5 Compute Amount You Owe or Your Refund

21	If LINE 18 is larger than LINE 20, enter the difference. This is the INCOME TAX YOU OWE . Skip to line 23.	21	▶	
22	If LINE 20 is larger than LINE 18, enter the difference. This is the OVERPAYMENT AMOUNT	22	▶	
23	Addition to tax, penalty and interest from Schedule NPY, Side 1, Part II, line 4	23	▶	
24	Amount of overpayment on line 22 to be CREDITED to 1998 ESTIMATED income tax	24	▶	
25	Contributions and Authorized Deductions from Schedule NPY, Side 2	25	▶	
26	Add line 23, line 24 and line 25	26	▶	
27	If you owe tax on line 21, add lines 21 and 26 - OR - If line 22 is an overpayment and line 26 is larger than line 22, enter the difference. This is the AMOUNT YOU OWE . Attach payment	27	▶	
28	If line 22 is larger than line 26, subtract line 26 from line 22. This is the amount to be REFUNDED TO YOU	28	▶	

BE SURE TO SIGN YOUR RETURN ON BACK

For Local Use LTD

For Office Use

Coding

PART I - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

29	Interest on obligations of other states, exempt from federal income tax, but not state tax	29		
30	Other additions to federal adjusted gross income as provided in instructions - Attach explanation	30		
31	TOTAL ADDITIONS (add lines 29 and 30). ENTER here and on LINE 7 on front	31		

PART II - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

32 Age Deduction for Taxpayers Age 62 and Over: (Each spouse computes this deduction separately.)

IF YOU QUALIFY FOR THE DEDUCTIONS ON LINE 32 AND LINE 36, 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 by midnight on Jan. 1, 1998 enter \$6,000 OR If age 65 or older by midnight on Jan. 1, 1998 enter \$12,000	(b)	
(c)	Add amounts on line 32(b) above and enter the total on this line	32	

33	State income tax refund or overpayment credit reported as income on your federal return	33		
34	Income (interest, dividends or gains) on obligations or securities of the U.S. exempt from state income taxes, but not from federal tax	34		
35	Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return	35		
36	Disability income used to compute the federal credit for disabled persons under age 65. (Attach federal Sch. R or Sch. 3)	36		
37	Self-employment tax claimed as an addition to federal adjusted gross income on your 1993 Virginia return (include any carryover from last year)	37		
38	Other subtractions from federal adjusted gross income as provided in instructions - Attach explanation	38		
39	TOTAL SUBTRACTIONS (add lines 32 through 38). ENTER here and on LINE 9 on front	39		

PART III - STANDARD DEDUCTION (must be used unless itemized deductions are being claimed on your federal return)

40	Filing Status 1: Enter \$3,000 here and on line 11 on the front		
	Filing Status 2: Enter \$5,000 here and on line 11 on the front		
	Filing Status 3 or 4: Enter \$2,500 here and on line 11 on the front	40	

PART IV - ITEMIZED DEDUCTIONS (must be used if itemized deductions are being claimed on your federal return)

41	Total federal itemized deductions - Attach Schedule A	41		
42	State and local income taxes claimed on Schedule A. (See instructions if your federal itemized deductions were reduced.)	42		
43	TOTAL VIRGINIA ITEMIZED DEDUCTIONS (subtract line 42 from line 41). ENTER here and on LINE 11 on front	43		

PART V - NONRESIDENT ALLOCATION PERCENTAGE SCHEDULE (See instructions.)

		COLUMN A All Sources	COLUMN B Virginia Sources
44	Wages, salaries, tips, etc.	44	
45	Interest income	45	
46	Dividends	46	
47	Alimony received	47	
48	Business income or (loss)	48	
49	Capital gain or (loss)/Capital gain distributions	49	
50	Other gains or (losses)	50	
51	Taxable pensions, annuities and IRA distributions	51	
52	Rents, royalties, partnerships, estates, trusts, S corporations, etc.	52	
53	Farm income or (loss)	53	
54	Taxable unemployment compensation	54	
55	Other income	55	
56	Interest on obligations of other states from line 29	56	
57	Lump-sum distributions/Accumulation distributions from line 30	57	
58	TOTAL - Add lines 44 through 57 and enter each column total here	58	
59	Nonresident allocation percentage - Divide line 58, Column B, by line 58, Column A. Compute percentage to one decimal place, showing no more than 100% or less than 0%. Example: 5.4%. ENTER here and on LINE 16 on front	59	%

Schedule NPY Attach this schedule to report the addition to tax (from Form 760C or 760F), penalty and/or interest, and any contributions and authorized deductions.

Schedule CR Attach this schedule to claim income tax credits. See Schedule CR and instructions for more information.

File this return by midnight, May 1, 1998, with your local Commissioner of the Revenue, Director of Finance, or Director of Tax Administration for the city or county in which all or most of your income from Virginia sources was derived. ATTACH A COMPLETE COPY OF YOUR FEDERAL INDIVIDUAL 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.

Please Sign Here	Your signature	Date	Your business phone number	Home phone number
	×		● ()	● ()
Preparer's Use Only	Spouse's signature (if joint return, 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 signature	Date	Preparer's phone number	
			()	
	Firm's name (or yours if self-employed) and address			