

AMENDED RETURN

SHORT FORM
760S

STAPLE HERE

Virginia Resident Individual Income Tax Return

1998

IMPORTANT: See instructions to determine if you qualify to use this form.

Use Virginia Label.

Otherwise, please print or type.

LABEL HERE

First name and initial (if joint 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 ACCELERATED REFUND: 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 1997 return.

IMPORTANT

Name of Virginia city or county where you were a resident on January 1, 1999 CITY or COUNTY

Check your Filing Status

Enter your Exemptions

FILING STATUS (CHECK ONLY ONE)

If both husband and wife had income, using Filing Status 4 on Form 760 may result in less tax. See the instruction book.

1 Single (claimed federal Head of Household? YES)
2 Married, filing joint return (Even if only one had income)
3 Married, filing separate returns (Enter spouse's social security number in space above and enter full name here)

EXEMPTIONS (enter number)

Yourself 65 or over Blind Dependents Total Number

1 + + + = x \$800 = 00
2 + + + = x \$800 = 00
1 + + + = x \$800 = 00

EXEMPTION AMOUNT

Enter on line 6 below

COMPUTE YOUR TAXABLE INCOME

COMPUTE AMOUNT YOU OWE OR YOUR REFUND

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 the instructions for line 4.
4 ADJUSTED GROSS INCOME from federal return (not federal taxable income)
5 STANDARD DEDUCTION: Single return: Enter \$3,000 Married, filing joint return: Enter \$5,000 Married, filing separate returns: Enter \$2,500
6 EXEMPTIONS - Enter the EXEMPTION AMOUNT computed on line 1, 2 or 3 above
7 TOTAL - add lines 5 and 6
8 VIRGINIA TAXABLE INCOME - subtract line 7 from line 4
9 INCOME TAX from Tax Table or Tax Rate Schedule
10 Enter YOUR Virginia income tax WITHHELD as shown on your Forms W-2, W-2G or 1099-R
11 Filing Status 2 only: Enter YOUR SPOUSE'S Virginia income tax WITHHELD as shown on your spouse's Forms W-2, W-2G or 1099-R
12 Total Virginia income tax withheld - add lines 10 and 11
13 If line 9 is larger than line 12, enter the difference. This is the INCOME TAX YOU OWE
14 If line 12 is larger than line 9, enter the difference. This is the OVERPAYMENT AMOUNT
15 Total Contributions and Consumer's Use Tax. Enter amount from schedule on back
16 AMOUNT YOU OWE. If you owe tax on line 13, add line 13 and line 15 -OR- if line 14 is an overpayment and line 15 is larger than line 14, enter the difference. Attach payment.
17 REFUND. If line 14 is larger than line 15, subtract line 15 from line 14

File this return on or before MAY 1, 1999, with your local Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Attach a complete copy of each federal Schedule C, C-EZ, D, E or F filed with your federal return and schedules supporting gross receipts and depreciation.

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
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 Use Only: Preparer's signature, Date, Preparer's phone number, Firm's name (or yours if self-employed) and address

For Local Use:

LTD

For Office Use:

Coding:

IMPORTANT: File Form 760 if you itemized deductions on your federal return or if you were age 62 or over on January 1, 1999.

NAME, ADDRESS AND SOCIAL SECURITY NUMBER

If you received a packet with a preaddressed mailing label, place the label in the name and address section of the return. This helps us process your return faster. Check the label and correct any information that is wrong. If you do not have the label, print or type the information requested.

LINE 1. SINGLE: Check this box if you filed as Single, Head Of Household or Qualifying Widow(er) on your federal return. (Also check the Head Of Household box if you claimed this federal filing status.)

LINE 2. MARRIED, FILING JOINT RETURN: Check this box if you are married, filed a JOINT federal return and both you and your spouse are Virginia residents. If both of you have income, filing Form 760 using Filing Status 4 may result in a lower total tax.

LINE 3. MARRIED, FILING SEPARATE RETURNS: Check this box if you filed a SEPARATE federal return. See the instruction book for details. **NOTE:** If one spouse is a nonresident of Virginia and you do not elect to file a joint Virginia return (and pay tax on your joint income), use Filing Status 3. Compute your adjusted gross income as if you had filed a separate federal return. Only claim the dependents that could have been claimed if separate federal returns had been filed.

PERSONAL AND DEPENDENT EXEMPTIONS

YOURSELF: The personal exemption box has been completed for you.

65 OR OVER: Enter "1" if you were age 65 or over on January 1, 1999. Enter "2" if married, filing a joint return and both you and your spouse were age 65 or over on January 1, 1999.

BLIND: If you were considered blind for federal income tax purposes, enter "1." Enter "2" if married, filing a joint return and both you and your spouse qualify as blind for federal income tax purposes.

DEPENDENTS: Enter the number of dependent exemptions allowed on your federal income tax return. If using Filing Status 3, see the "Note" on line 3.

LINE 4. ADJUSTED GROSS INCOME: Enter the adjusted gross income from your federal return. If using Filing Status 3, see the "Note" on line 3.

<p>YOU ARE NOT REQUIRED TO FILE IF YOU ARE:</p> <p>Single and line 4 is less than \$5,000; Married, filing jointly and line 4 is less than \$8,000; or Married, filing separately and line 4 is less than \$4,000.</p>

To receive a refund of withholding if you are not required to file:

Skip lines 5-8 and enter "0.00" as your tax; and
 Complete lines 10 through 17.

LINE 5. STANDARD DEDUCTION: Enter the amount based on your filing status. Single: \$3,000. Married, filing a joint return: \$5,000. Married, filing separate returns: \$2,500. **Dependent's limited standard deduction:** If you can be claimed as a dependent on another's return and had any unearned income (such as interest), check the box on this line and enter the standard deduction shown above for your filing status, or your earned income, whichever is less.

LINE 9. INCOME TAX: Use the Tax Rate Schedule (below) or the Tax Table in the instruction book to compute the tax on the amount on line 8.

If your Virginia taxable income is:			
\$3,000 or less, your tax is 2% of the amount on line 8; or			
over...	but not over...	your tax is...	of excess over...
\$3,000	\$5,000	\$60 + 3%	\$3,000
\$5,000	\$17,000	\$120 + 5%	\$5,000
\$17,000		\$720 + 5.75%	\$17,000

LINE 15. CONTRIBUTIONS AND CONSUMER'S USE TAX: Enter the amount from line (p) of the Contributions And Consumer's Use Tax Schedule below on line 15 of Form 760S.

SIGN YOUR RETURN: Sign the return and enter your telephone number(s) in the space(s) provided. Your return is not complete unless signed. If filing a joint return, your spouse must also sign the return. If your return is prepared by a tax preparer, the preparer should also sign.

WHERE TO FILE AND GET HELP: File your return at the address specified by the Commissioner of the Revenue, Director of Finance or Director of Tax Administration for the city or county where you live. These offices also provide tax assistance. For addresses and telephone numbers, see any individual income tax instruction book. Requests for information may also be addressed to: **Virginia Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115, or call (804) 367-8031. Do not mail your return to this address.** Also, we encourage you to visit our web site at <http://www.state.va.us/tax> for forms and other information.

CONTRIBUTIONS AND CONSUMER'S USE TAX SCHEDULE

For lines (a)-(j) below, you may enter a total up to the amount of your tax overpayment on line 14 of Form 760S. For the Chesapeake Bay Restoration Fund on line (l); FACT, Family and Children's Trust Fund, on line (m); and Consumer's Use Tax on line (o), you may enter any amount regardless of whether you have an overpayment or a tax due. Do not file Form CU-7 if you include the consumer's use tax you owe on Form 760S. See the instruction book for more information.

<p>(a) Virginia Nongame Wildlife Program* .. (a) ▶</p> <p>(b) Virginia Democratic Party** (b) ▶</p> <p>(c) Virginia Republican Party** (c) ▶</p> <p>(d) U. S. Olympic Committee (d) ▶</p> <p>(e) Open Space Recreation & Conservation Fund* (e) ▶</p> <p>(f) Housing Program* (f) ▶</p> <p>(g) Elderly & Disabled Transportation Fund (g) ▶</p> <p>(h) Community Policing Fund* (h) ▶</p> <p>(i) Virginia Arts Foundation* (i) ▶</p>		<p>(j) Historic Resources Fund (j) ▶</p> <p>(k) Subtotal: add lines (a)-(j) above. This amount may not exceed the amount on line 14 of Form 760S.....(k) ▶</p> <p>(l) Chesapeake Bay Restoration Fund. (l) ▶</p> <p>(m) FACT: Family Violence Prevention.. (m) ▶</p> <p>(n) Total Contributions: Add lines (k), (l) and (m) above..... (n) ▶</p> <p>(o) Consumer's Use Tax (o) ▶</p> <p>(p) Total: add line (n) and line (o). Enter this amount on line 15 of Form 760S.. (p) ▶</p>
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*Enter whole dollars unless contributing your entire refund.
 **Each spouse may contribute up to \$25 to a political party.