

FORM **763 Virginia Nonresident Income Tax Return 1998**

STAPLE HERE

Part-Year Resident: If you or your spouse moved into or out of Virginia in 1998, you may have to use Form 760PY.

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

Use Virginia label.	L A B E L	First name and initial (if joint or combined return, enter both) _____ Last name _____	Your social security number ● _____
	H E R E	Present home address (number and street or rural route) _____	Spouse's social security number ● _____
Otherwise, please print or type.		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 1997 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)	EXEMPTIONS (enter number)					Total Exemptions	EXEMPTION AMOUNT	
	Yourself	65 or over	Blind	Dependents	Exemptions			
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 38, Part II, on back	9	●	_____
10 Virginia adjusted gross income (subtract line 9 from line 8)	10	●	_____
11 Standard Deduction from line 39, Part III, OR Itemized Deductions from line 42, 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 58, 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) 1998 Estimated tax payments (include credit from 1997)	(b)	●	_____
(c) Extension payments made with Form 760E (attach Form 760E)	(c)	●	_____
CREDITS:			
(d) Credits from Schedule CR (attach Schedule CR)	(d)	●	_____
(e) Check here if claiming a refundable Real Property Improvement Credit on Form 301.		<input type="checkbox"/>	
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 1999 ESTIMATED income tax	24	▶	_____
25 Contributions 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 LTD

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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, 1999 enter \$6,000 OR If age 65 or older by midnight on Jan. 1, 1999 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, Form 1040A)	36		
37	Other subtractions from federal adjusted gross income as provided in instructions - Attach explanation	37		
38	TOTAL SUBTRACTIONS (add lines 32 through 37). ENTER here and on LINE 9 on front	38		

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

39	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	39	

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

40	Total federal itemized deductions	40		
41	State and local income taxes claimed on Schedule A. (See instructions if your federal itemized deductions were reduced.)	41		
42	TOTAL VIRGINIA ITEMIZED DEDUCTIONS (subtract line 41 from line 40). ENTER here and on LINE 11 on front	42		

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

	COLUMN A All Sources	COLUMN B Virginia Sources		
43	Wages, salaries, tips, etc.	43		
44	Interest income	44		
45	Dividends	45		
46	Alimony received	46		
47	Business income or (loss)	47		
48	Capital gain or (loss)/Capital gain distributions	48		
49	Other gains or (losses)	49		
50	Taxable pensions, annuities and IRA distributions	50		
51	Rents, royalties, partnerships, estates, trusts, S corporations, etc.	51		
52	Farm income or (loss)	52		
53	Taxable unemployment compensation	53		
54	Other income	54		
55	Interest on obligations of other states from line 29	55		
56	Lump-sum distributions/Accumulation distributions from line 30	56		
57	TOTAL - Add lines 43 through 56 and enter each column total here	57		
58	Nonresident allocation percentage - Divide line 57, Column B, by line 57, 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	58		%

Schedule NPY Attach this schedule to report the addition to tax (from Form 760C or 760F), penalty and/or interest, and any contributions.
Schedule CR Attach this schedule to claim income tax credits. See Schedule CR and instructions for more information.

File this return on or before May 1, 1999, 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			