

FORM **760** VIRGINIA RESIDENT INDIVIDUAL INCOME TAX RETURN **1999**

STAPLE HERE

AMENDED RETURN

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

Use Virginia Label. Otherwise, please print or type.

LABEL HERE	First name and initial (if joint or combined return, enter both) _____ Last name _____	Your social security number • B _____
	Present home address (number and street or rural route) _____	Spouse's social security number • A _____
	City, town or post office and state _____ ZIP Code _____	OFFICE USE 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 1998 return.

IMPORTANT

Name of Virginia city or county where you were a resident on January 1, 2000  CITY or  COUNTY

STEP 1	FILING STATUS (CHECK ONLY ONE)	EXEMPTIONS (enter number)					Total Exemptions	EXEMPTION AMOUNT	
		1	2	3	4	5			
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"/> ) .....	1	+		+		=	× \$800 =	00
	2 <input type="checkbox"/> <b>Married, filing joint return</b> (Even if only one had income) .....	2	+		+		=	× \$800 =	00
	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	+		+		=	× \$800 =	00
	4 <input type="checkbox"/> <b>Married, filing separately on this combined return</b>	1	+		+		=	× \$800 =	00
		1	+		+		=	× \$800 =	00
		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	6	7	8	9	10
Do you need to file? See Line 10 Instructions.	6 <b>ADJUSTED GROSS INCOME</b> 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 37 on the back of this return	9				
	10 <b>VIRGINIA ADJUSTED GROSS INCOME</b> (subtract line 9 from line 8)	10				

STEP 3	Compute Your Virginia Taxable Income	11	12	13	14	15
Compute Your Virginia Taxable Income	<b>STANDARD DEDUCTION</b> Filing Status 1: \$3,000 Filing Status 3: \$2,500 Filing Status 2 or 4: Total \$5,000	<b>OR</b>	<b>ITEMIZED DEDUCTIONS</b> 11 (a) Total federal itemized deductions from Schedule A ..... 11(a) 11 (b) State and local income tax claimed from Schedule A ..... 11(b) 11 (c) Virginia itemized deductions [subtract line 11(b) from 11(a)] ... 11(c)	11	12	15
	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 <b>VIRGINIA TAXABLE INCOME</b> (subtract line 14 from line 10) .....		15			

STEP 4	Compute Your Tax	16	17
Compute Your Tax	16 INCOME TAX: From Tax Table or Tax Rate Schedule .....	16	
	17 <b>TOTAL TAX</b> (add column A and column B, line 16) .....	17	

STEP 5	Compute Your Payments and Credits	18(a)	18(b)	18(c)	18(d)	18(e)	19
Compute Your Payments and Credits	18 <b>PAYMENTS:</b>						
	(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 1999 estimated tax payments (include credit from 1998) .....	18(c)					
	(d) COMBINED extension payments made with Form 760E (attach Form 760E) .....	18(d)					
	(e) Credits from Schedule CR (attach Schedule CR) .....	18(e)					
	(f) Check here if reporting Coalfield Employment Enhancement Tax Credit earned in 1999. <input type="checkbox"/>						
19 <b>TOTAL PAYMENTS AND CREDITS</b> [add lines 18(a) through (e)] and enter the total on this line .....	19						

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

STEP 6	Compute Amount You Owe or Your Refund	20	21	22	23	24	25	26	27
Compute Amount You Owe or Your Refund	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 LINE 41 on back .....	22							
	23 Amount of overpayment on line 21 to be CREDITED to 2000 ESTIMATED income tax. 23	23							
	24 Total Contributions and Consumer's Use Tax 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 <b>-OR-</b> 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.

**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, 2000 (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		Col. B - Yourself	
Month - Day - Year		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, 2000, enter \$6,000  
**OR** if age 65 or older on January 1, 2000, enter \$12,000 . . . . . (b)

(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 Other subtractions as provided in instructions - **Attach explanation** . . . . . 36  
 37 **TOTAL SUBTRACTIONS** (add lines 31 through 36). Enter here and on LINE 9 on front . . . . . 37

A SPOUSE USE ONLY when Filing Status 4 is checked		B YOURSELF For use by all other filers	

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

38 Addition to tax: Check if Form 760C  or Form 760F  was completed and enter the amount computed . . . . . 38 ●  
 39 Penalty: See instructions. If due, check Late Filing Penalty  OR Extension Penalty  and enter amount here . . . . . 39 ●  
 40 Interest: Interest accrued on LINE 20 on front . . . . . 40 ●  
 41 **TOTAL** (add lines 38, 39 and 40). Enter here and on LINE 22 on front . . . . . 41


**COMPLETE PART IV ONLY IF AMENDING YOUR 1999 RETURN.**

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

42 Amount paid with original return, plus additional tax paid after it was filed . . . . . 42 ▶  
 43 Add line 42 and line 19 on front and enter here . . . . . 43  
 44 Overpayment, if any, as shown on original return or as previously adjusted . . . . . 44 ▶  
 45 Subtract line 44 from line 43 (see instructions) . . . . . 45  
 46 AMOUNT YOU OWE. If line 17 on front is more than line 45, subtract line 45 from line 17. Attach payment . . . . . 46 ▶  
 47 **REFUND** to be received. If line 17 on front is less than or equal to line 45, subtract line 17 from line 45 . . . . . 47 ▶


File this return on or before **May 1, 2000**, 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 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.

<b>Please Sign Here</b>	Your signature	Date	Your business phone number	Home phone number
	×		● ( )	● ( )
<b>Preparer's Use Only</b>	Spouse's signature (if Filing Status 2 or 4, BOTH must sign)	Date	Spouse's business phone number	<b>Farmers and Fishermen:</b> 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	
	×		( )	<input type="checkbox"/>
Firm's name (or yours if self-employed) and address				