

**Tax Year
2000**

**Virginia
Schedule CLI**



Computation for Tax Credit for Low Income Individuals

Please list below the name, social security number and Virginia adjusted gross income (VAGI) for you, your spouse, and all dependents. Failure to submit a completed Schedule CLI may result in credit being reduced or disallowed.

Exemptions	Name	Social Security Number	VAGI
1. Yourself			
2. Spouse			
3. Dependent			
4. Dependent			
5. Dependent			
6. Dependent			
7. Dependent			
8. Dependent			
9.	If more than 8 exemptions, attach schedule listing the name, SSN & VAGI. Enter total VAGI from schedule here.		

10. Total family VAGI (add VAGI on lines 1-9). 10. _____
11. Enter the poverty threshold from the table below. 11. _____
If line 11 is less than line 10, **stop here**. You are not eligible for this credit.
12. If line 10 is less than line 11, enter the total number of
qualified exemptions listed above. 12. _____
13. Multiply the number of exemptions on line 12 above by \$300. 13. _____
14. Enter the amount of tax from line 17 of Form 760 or 760PY,
or from line 18 of Form 763. 14. _____
15. Enter the lesser of line 13 or line 14 here. This is your Tax Credit
for Low Income Individuals. 15. _____

The poverty thresholds for 2000 are listed in the table below. Using the number of exemptions from above, find the poverty threshold which applies to you.

Eligible Exemptions	Poverty Threshold	Eligible Exemptions	Poverty Threshold
1	\$ 8,350	5	\$ 19,950
2	11,250	6	22,850
3	14,150	7	25,750
4	17,050	8*	28,650

*For each additional person, spouse and dependent exemption, add \$2,900 to the poverty threshold.

Credit for Low Income Individuals

If the total family Virginia adjusted gross income reported by you (and your spouse if filing jointly) and any dependents claimed on your return (even if the dependents file a separate return) is below the federal poverty threshold you may be eligible to claim a credit of \$300 for each personal, spouse, and dependent exemption claimed on the return. The threshold varies with the size of the family. You may not claim the credit if you or any of your dependents claim any of the following:

- Virginia National Guard subtraction
- Military pay subtraction (first \$15,000 of military pay)
- Subtraction for the first \$15,000 for state and federal employees whose annual salary is \$15,000 or less
- Additional exemption for taxpayers who are blind or age 65 and over
- Age Deduction
- You are claimed as a dependent on another return

If you are using filing status 3 only one spouse may claim the credit.

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If you think you may qualify, complete a Schedule CLI and submit with your return.