

FORM **763 Virginia Nonresident Income Tax Return 2001**

STAPLE HERE

Part-Year Resident: If you or your spouse moved into or out of Virginia in 2001, you may have to use Form 760PY.
 If fiscal year filer: Enter beginning date _____, 20____, ending date _____, 20____, AND check here

Please print or type.

First name and initial (if joint or combined 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	For Office Use
State of residence _____	Check here if name(s) and address are the same as shown on your 2000 Virginia return <input type="checkbox"/>	
IMPORTANT Name of City or county in which principal place of business, employment or income source in Virginia is located.	<input type="checkbox"/> CITY or <input type="checkbox"/> COUNTY	Locality Code from instructions

STEP 1

Check your Filing Status Enter your Exemptions

FILING STATUS (CHECK ONLY ONE)	EXEMPTIONS (enter number)					Total Exemptions	EXEMPTION AMOUNT
	You	65 or over	Blind	Dependents			
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 Subtotal (add line 6 and line 7)	8		
9 Subtractions from LINE 42, 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 43, Part III, OR Itemized Deductions from line 46, 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 Subtotal (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 61, 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) 2001 Estimated tax payments (include credit from 2000)	(b)		
(c) Extension payments made with Form 760E (attach Form 760E)	(c)		
CREDITS:			
(d) Tax Credit for Low-Income Individuals from Part II, Line 11, Schedule NPY	(d)		
(e) Credit for Tax Paid to Another State from Schedule NPY	(e)		
(f) Credits from Schedule CR (attach Schedule CR)	(f)		
(g) Check here if reporting Coalfield Employment Enhancement Tax Credit earned in 2001		<input type="checkbox"/>	
20 TOTAL PAYMENTS AND CREDITS [add lines 19(a) through (f)]	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, Page 2, Part IV, line 4	23	▶	
24 Amount of overpayment on line 22 to be CREDITED to 2002 ESTIMATED income tax	24	▶	
25 Contributions from Schedule NPY, Page 2, line (w)	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	▶	
Check here if credit card payment has been made → <input type="checkbox"/>			
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

For Office Use

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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(FAGI)

(Each spouse computes this deduction separately.)

32 Age Deduction for Taxpayers Age 62 and Over:		Col. A - Spouse		Col. B - You	
IF YOU QUALIFY FOR THE DEDUCTIONS ON LINE 32 AND LINE 36, CLAIM THE ONE WHICH BENEFITS YOU THE MOST.		Month - Day - Year		Month - Day - Year	
(a)	Enter your DATE of BIRTH (For example: 03-04-30)	(a)	— —	(a)	— —
(b)	If age 62, 63 or 64 by midnight on Jan. 1, 2002 enter \$6,000 OR If age 65 or older by midnight on Jan. 1, 2002 enter \$12,000	(b)		(b)	
(c)	Add amounts on line 32(b) above and enter the total on this line				

33	State income tax refund or overpayment credit reported as income on your federal return	33	
34	Income 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 reported as wages (or payments in lieu of wages) on account of permanent and total disability	36	
37	Unemployment benefits included in federal adjusted gross income	37	
38	Long-term health care insurance premiums	38	
39	First \$15,000 of military basic pay	39	
40	Federal/State employee low-income pay	40	
41	Other Subtractions as provided in instructions - Attach explanation	41	
42	TOTAL SUBTRACTIONS (add lines 32 - 41). Enter here and on LINE 9 on front	42	

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

43	Filing Status: 1 = \$3,000; 2 = \$5,000; 3 or 4 = \$2,500; Enter here and on LINE 11 on the front of form	43	
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PART IV - ITEMIZED DEDUCTIONS (must be used if itemized deductions are being claimed on your federal return)

44	Total federal itemized deductions	44	
45	State and local income taxes claimed on Schedule A. (See instructions if your federal itemized deductions were reduced.)	45	
46	TOTAL VIRGINIA ITEMIZED DEDUCTIONS (subtract line 45 from line 44). ENTER here and on LINE 11 on front of form	46	

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

	COLUMN A All Sources	COLUMN B Virginia Sources	
47	Wages, salaries, tips, etc.	47	
48	Interest income	48	
49	Dividends	49	
50	Alimony received	50	
51	Business income or (loss)	51	
52	Capital gain or (loss)/Capital gain distributions	52	
53	Other gains or (losses)	53	
54	Taxable pensions, annuities and IRA distributions	54	
55	Rents, royalties, partnerships, estates, trusts, S corporations, etc.	55	
56	Farm income or (loss)	56	
57	Other income	57	
58	Interest on obligations of other states from line 29	58	
59	Lump-sum distributions/Accumulation distributions from line 30	59	
60	TOTAL - Add lines 47 through 59 and enter each column total here	60	
61	Nonresident allocation percentage - Divide line 60, Column B, by line 60, 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	61	

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.

ATTACH A COMPLETE COPY OF YOUR FEDERAL INDIVIDUAL INCOME TAX RETURN AND ALL OTHER REQUIRED VIRGINIA ATTACHMENTS.

I (We) authorize the Department of Taxation to discuss this return with its preparer
 (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	
Preparer's Use Only	Preparer's signature	Date	Preparer's phone number	
	Farmers, Fishermen and Merchant Seamen: Check the box if self employed and at least two-thirds of your income is from farming, fishing or working as a merchant seaman.			

Firm's name (or yours if self-employed) and address