

FORM 760PY Virginia Individual Income Tax Return 2002 PART-YEAR RESIDENT

STAPLE HERE

Due May 1, 2003

Personal information section including names, addresses, and social security numbers.

STEP 1: FILING STATUS and EXEMPTIONS section with checkboxes and calculation tables.

Section 5: Spouse or Yourself selection for dependent income.

STEP 2: Compute Your VAGI section with lines 6-10.

STEP 3: Compute Your Virginia Taxable Income section with lines 11-15.

STEP 4: Compute Your Tax section with lines 16-17.

STEP 5: Compute Your Payments and Credits section with lines 18-19.

STEP 6: Compute Amount You Owe or Your Refund section with lines 20-27.

Final section with BE SURE TO SIGN YOUR RETURN ON BACK and LTD/For Office Use checkboxes.

Staple copy 2 of Forms W-2, W-2G and 1099-R here.

Do you need to file? See Line 10 Instructions.

Staple check or money order here.

	ENTER SPOUSE'S INCOME WHEN FILING STATUS 4 IS USED			FOR USE BY ALL OTHER FILERS		
	Column A1 Income on Federal Return	Column A2 Income While Virginia Resident	Column A3 Income While NOT Virginia Resident	Column B1 Income on Federal Return	Column B2 Income While Virginia Resident	Column B3 Income While NOT Virginia Resident
28 Income:						
(a) Wages, salaries, tips and other compensation 28 (a)						
(b) Interest and dividends (b)						
(c) Pension and other income (attach explanation) (c)						
29 Gross income [add lines 28 (a), (b) and (c)] 29						
30 Adjustments to income: moving expenses 30						
31 Other income adjustments (attach explanation) 31						
32 Adjusted gross income (line 29 less lines 30 and 31) 32						
(a) Net fixed date conformity modifications (a)						
(b) Fixed date conformity FAGI (add lines 32 and 32(a)) (b)						

Enter the amount on line 32, Col. A1 on page 1, line 6 column A. Enter the amount on line 32, Col. B1 on page 1, line 6 column B.

PART II - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

	A SPOUSE USE ONLY when Filing Status 4 is checked	B YOURSELF For use by all other filers
33 SPECIAL FIXED DATE CONFORMITY ADDITION - NEW FOR 2002 33		<input checked="" type="checkbox"/>
34 Interest earned while a Virginia resident on obligations of other states exempt from federal tax 34		<input type="checkbox"/>
35 Other additions to federal adjusted gross income as provided in instructions - Attach explanation 35		<input type="checkbox"/>
36 TOTAL ADDITIONS (add lines 33 through 35). Enter here and on LINE 7 on front 36		

PART III - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

37 SPECIAL FIXED DATE CONFORMITY SUBTRACTION - NEW FOR 2002 37		<input checked="" type="checkbox"/>
38 Age deduction for taxpayers age 62 and over on January 1, 2003, from Sch. NPY, Page 1, Part I 38		<input checked="" type="checkbox"/>
39 State income tax refund or overpayment credit reported as income on your federal return and received while a Virginia resident. (Claim in the same column you reported the income on line 6.) 39		<input checked="" type="checkbox"/>
40 Income attributable to your period of residence outside Virginia from Part I, columns A3 and B3, Line 32(b) 40		<input checked="" type="checkbox"/>
41 Income (interest, dividends or gains) received while a Virginia resident on obligations or securities of the U.S. exempt from state income tax, but not from federal tax 41		<input checked="" type="checkbox"/>
42 Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return and attributable to your period of residence in Virginia 42		<input checked="" type="checkbox"/>
43 Disability income received while a Virginia resident and reported as wages (or payments in lieu of wages) on account of permanent and total disability 43		<input checked="" type="checkbox"/>
44 Other subtractions - refer to the instruction book for Other Subtraction Codes		
44a Enter 2 digit code in box <input type="text"/> <input type="text"/> <input checked="" type="checkbox"/> 44a		<input checked="" type="checkbox"/>
44b Enter 2 digit code in box <input type="text"/> <input type="text"/> <input checked="" type="checkbox"/> 44b		<input checked="" type="checkbox"/>
44c Enter 2 digit code in box <input type="text"/> <input type="text"/> <input checked="" type="checkbox"/> 44c		<input checked="" type="checkbox"/>
45 TOTAL SUBTRACTIONS - (add lines 37 through 44c). Enter here and on LINE 9 on front 45		

PART IV - STANDARD DEDUCTION (The standard deduction must be claimed unless itemized deductions were claimed on your federal return - see instructions)

46 (a) Fixed date conformity Federal ADJUSTED GROSS INCOME (Total of line 32(b), columns A1 + B1 from Part I above) 46 (a)		
(b) Fixed date conformity income attributable to Virginia residence (Total of line 32b, columns A2 + B2 from Part I above) (b)		
(c) Percentage of full standard deduction allowable [amount shown on line 46(b) divided by amount shown on line 46(a)]. Enter to only one decimal place (Example: 12.2%) (c)		%
(d) Filing Status 1: Enter \$3,000; Filing Status 2 or 4: Enter \$5,000; Filing Status 3: Enter \$2,500 (d)		
(e) Multiply line 46(c) by 46(d). ENTER here and on LINE 11 (a) on front. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed (e)		

PART V - ITEMIZED DEDUCTIONS (If you itemized deductions on your federal return, YOU MUST claim itemized deductions on your Virginia return.)

47 (a) Itemized deductions from Schedule A Worksheet paid while a Virginia resident 47 (a)		
(b) State and local income taxes claimed on Schedule A and included on line 47(a) (b)		
(c) Allowable Virginia itemized deductions: Subtract line 47(b) from line 47(a). ENTER here and on LINE 11 (b) on front. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed (c)		

ATTACH A COMPLETE COPY OF YOUR FEDERAL INCOME TAX RETURN AND ALL 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. 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. I (we) authorize the Department of Taxation to discuss this return with my (our) preparer.

Your signature	Date	Your business phone number	Home phone number
Please X Sign Here X		● ()	● ()
Spouse's signature (if Filing Status 2 or 4, BOTH must sign)	Date	Spouse's business phone number	
		● ()	
Preparer's Name	Date	Preparer's phone number	
Use Only		()	

Farmers, Fishermen and Merchant Seamen: Check the box if self-employed and at least two-thirds of your income is from these employments.