

File by May 1, 2003

FORM

763 Virginia Nonresident Income Tax Return 2002

STAPLE HERE

Part-Year Resident: If you or your spouse moved into or out of Virginia in 2002, you may have to use Form 760PY.

Please print or type.

Personal information section including name, address, social security numbers, and state of residence.

STEP 1

Check your Filing Status. Enter your Exemptions.

Filing status and exemptions section with calculation table for various categories like Single, Married, etc.

STEP 2

Compute Your VAGI. Do you need to file? See Line 10 Instructions.

Adjusted Gross Income (VAGI) section with lines 6 through 10.

STEP 3

Compute Your Virginia Taxable Income.

Taxable income section with lines 11 through 17.

STEP 4

Compute Your Tax, Payments and Credits.

Tax and payments section with lines 18 through 20.

STEP 5

Compute Amount You Owe or Your Refund.

Final tax calculation section with lines 21 through 28.

BE SURE TO SIGN YOUR RETURN ON BACK

For Local Use

For Office Use

Coding

LTD

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	SPECIAL FIXED DATE CONFORMITY ADDITIONS. NEW FOR 2002 (IMPORTANT! See instructions.)	31		
32	TOTAL ADDITIONS (add lines 29, 30 and 31). ENTER here and on LINE 7 on front.	32		

PART II - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME(FAGI)

(Each spouse computes this deduction separately.)

IF YOU QUALIFY FOR THE DEDUCTIONS ON LINE 33 AND LINE 37, CLAIM THE ONE WHICH BENEFITS YOU THE MOST.		Col. A - Spouse Month - Day - Year - - -	Col. B - You 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, 2003 enter \$6,000 OR If age 65 or older by midnight on Jan. 1, 2003 enter \$12,000	(b)	
(c)	Add amounts on line 33(b) above and enter the total on this line	33	
34	State income tax refund or overpayment credit reported as income on your federal return	34	
35	Income on obligations or securities of the U.S. exempt from state income taxes, but not from federal tax	35	
36	Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return	36	
37	Disability income reported as wages (or payments in lieu of wages) on account of permanent and total disability	37	
38	SPECIAL FIXED DATE CONFORMITY SUBTRACTIONS. NEW FOR 2002 (IMPORTANT! See instructions.)	38	
39	Other Subtractions - refer to the instruction book for Other Subtraction Codes	39	
	39a Enter 2 digit code in box	39a	
	39b Enter 2 digit code in box	39b	
	39c Enter 2 digit code in box	39c	
40	TOTAL SUBTRACTIONS (add lines 33 thru 39c). Enter here and on LINE 9 on front	40	

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

41	Filing Status: 1 = \$3,000; 2 = \$5,000; 3 or 4 = \$2,500; Enter here and on LINE 11 on the front of form	41	
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PART IV - ITEMIZED DEDUCTIONS (If you itemized deductions on your federal return, see Page 16 of the instructions)

42	Total federal itemized deductions	42	
43	State and local income taxes claimed on Schedule A. (See instructions if your federal itemized deductions were reduced.)	43	
44	TOTAL VIRGINIA ITEMIZED DEDUCTIONS (subtract line 43 from line 42). ENTER here and on LINE 11 on front of form	44	

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

	COLUMN A All Sources	COLUMN B Virginia Sources	
45	Wages, salaries, tips, etc.	45	
46	Interest income	46	
47	Dividends	47	
48	Alimony received	48	
49	Business income or (loss)	49	
50	Capital gain or (loss)/Capital gain distributions	50	
51	Other gains or (losses)	51	
52	Taxable pensions, annuities and IRA distributions	52	
53	Rents, royalties, partnerships, estates, trusts, S corporations, etc.	53	
54	Farm income or (loss)	54	
55	Other income	55	
56	Interest on obligations of other states from line 29	56	
57	Lump-sum distributions/Accumulation distributions from line 30	57	
58	TOTAL - Add lines 45 through 57 and enter each column total here	58	
59	Nonresident allocation percentage - Divide line 58, Column B, by line 58, 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	59	%

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.

Please see Instructions for where to mail your return.

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 ● ()
	Spouse's signature (if joint return, BOTH must sign) ×	Date	Spouse's business 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.
Preparer's Use Only	Preparer's signature ×	Date	Preparer's phone number ()	

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