

Due May 3, 2004

Check Applicable Boxes:

- Amended Return
Net Operating Loss
Fixed Date Conformity Modifications

IMPORTANT

Personal information section including names, addresses, and Social Security Numbers for taxpayer and spouse.

Dates of Residence in Virginia: You - From month/day/year To month/day/year Spouse - From month/day/year To month/day/year

STEP 1: FILING STATUS (CHECK ONLY ONE) and EXEMPTIONS (Enter Number). Includes options for Single, Married Filing Joint Return, Married Filing Separate Returns, and Married Filing Separately.

STEP 2: ADJUSTED GROSS INCOME and STEP 3: Compute Your Virginia Taxable Income. Includes lines 6 through 15 for income calculation and deductions.

STEP 4: Compute Your Tax and STEP 5: Compute Your Payments and Credits. Includes lines 16 through 19 for tax calculation and payments.

STEP 6: Compute Amount You Owe or Your Refund. Includes lines 20 through 27 for final tax calculation and refund determination.

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

Staple check or money order here.

PART I - SCHEDULE OF INCOME AND ADJUSTMENTS (See instructions)

—ALL FILERS **MUST** COMPLETE THIS SCHEDULE—

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)	.00	.00	.00	.00	.00	.00
(b) Interest and dividends (b)	.00	.00	.00	.00	.00	.00
(c) Pension and other income (attach explanation) (c)	.00	.00	.00	.00	.00	.00
29 Gross income [add Lines 28 (a), (b) and (c)] 29	.00	.00	.00	.00	.00	.00
30 Adjustments to income: moving expenses 30	.00	.00	.00	.00	.00	.00
31 Other income adjustments (attach explanation) 31	.00	.00	.00	.00	.00	.00
32 Adjusted gross income (Line 29 less Lines 30 and 31)* ... 32	.00	.00	.00	.00	.00	.00
(a) Net fixed date conformity modifications (a)	.00	.00	.00	.00	.00	.00
(b) Fixed date conformity FAGI [add Lines 32 and 32(a)] .. (b)	.00	.00	.00	.00	.00	.00

*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 33	00
34 Interest earned while a Virginia resident on obligations of other states exempt from federal tax 34	00
35 Other additions to federal adjusted gross income as provided in instructions - Attach explanation 35	00
36 TOTAL ADDITIONS (add Lines 33 through 35) Enter here and on Line 7 on front 36	00

PART III - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

37 Special fixed date conformity subtraction 37	00	00
38 Age deduction for taxpayers age 62 and over on January 1, 2004, from Sch. NPY, Page 1, Part I 38	00	00
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	00	00
40 Income attributable to your period of residence outside Virginia from Part I, columns A3 and B3, Line 32(b) 40	00	00
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	00	00
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	00	00
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	00	00
44 Other subtractions - refer to the instruction book for Other Subtraction Codes		
(a) Enter 2 digit code in box 44(a)	00	00
(b) Enter 2 digit code in box (b)	00	00
(c) Enter 2 digit code in box (c)	00	00
45 TOTAL SUBTRACTIONS - (add Lines 37 through 44c). Enter here and on Line 9 on front 45	00	00

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)	00
(b) Fixed date conformity income attributable to Virginia residence (total of Line 32b, columns A2 + B2 from Part I above) (b)	00
(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 (Ex.: 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)	00
(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)	00

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)	00
(b) State and local income taxes claimed on Schedule A and included on Line 47(a) (b)	00
(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)	.00

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

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer.

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 will be made payable to us jointly.

Please Sign Here	Your Signature X	Date	Your Business Phone Number ● ()	Home Phone Number ● ()
	Spouse's Signature (If Filing Status 2 or 4, both must sign.) X	Date	Spouse's Business Phone Number ● ()	Farmers, Fishermen and Merchant Seaman: Check the box if self employed and at least two-thirds of your income is from farming, fishing or working as a merchant seaman. <input type="checkbox"/>
Preparer's Use Only	Preparer's Signature X	Date	Preparer's Phone Number ()	
	Firm's Name (or Yours If Self-Employed) and Address			

Please see Instructions for where to mail your return.