

Due May 3, 2004 Part-Year Resident: If you or your spouse moved into or out of Virginia in 2003, you may have to use Form 760PY.

Check Applicable Boxes:

- Approved Unified Filer
Amended Return
Fixed Date Conformity Modifications
Name(s) and Address Different Than Shown on 2002 Virginia Return

Form fields for personal information: Your First Name, Spouse's First Name, Present Home Address, City/Town/Post Office, State, ZIP Code, Locality Code, and Principal Place of Business.

IMPORTANT

STEP 1: FILING STATUS (CHECK ONLY ONE) and EXEMPTIONS (Enter Number). Includes options for Single, Married Filing Joint Return, Married Spouse Has No Income From Any Source, and Married Filing Separate Return.

STEP 2: ADJUSTED GROSS INCOME. Lines 6-10 showing adjustments to federal taxable income to arrive at Virginia Adjusted Gross Income.

STEP 3: Compute Your Virginia Taxable Income. Lines 11-17 showing deductions and the resulting Nonresident Taxable Income.

STEP 4: Compute Your Tax, Payments and Credits. Lines 18-20 showing tax withheld and payments. STEP 5: Compute Amount You Owe or Your Refund. Lines 21-28 showing tax owed and refundable amounts.

**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	00
30	Other additions to federal adjusted gross income as provided in instructions (Attach explanation)	30	00
31	Special Fixed Date Conformity additions (See instructions)	31	00
32	TOTAL ADDITIONS (add Lines 29, 30 and 31). Enter here and on Line 7 on front	32	00

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

33 Age Deduction for taxpayers age 62 and over: (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		Col. B - You	
Month - Day - Year		Month - Day - Year	
-		-	

(a) Enter your date of birth (For example: 03-04-30) ..... (a)

(b) If age 62, 63 or 64 by Jan. 1, 2004 enter \$6,000  
**OR** If age 65 or older by Jan. 1, 2004 enter \$12,000 ..... (b)

(c) Add amounts on line 33(b) above and enter the total on this line ..... 33 ● 00

34	State income tax refund or overpayment credit reported as income on your federal return	34	00
35	Income on obligations or securities of the U.S. exempt from state income taxes, but not from federal tax	35	00
36	Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return	36	00
37	Disability income reported as wages (or payments in lieu of wages) on account of permanent and total disability	37	00
38	Special Fixed Date Conformity subtractions ( See instructions)	38	00
39	Other Subtractions - refer to the instruction book for Other Subtraction Codes		
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	00

**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	00
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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	00
43	State and local income taxes claimed on Schedule A (See instructions if your federal itemized deductions were reduced)	43	00
44	TOTAL VIRGINIA ITEMIZED DEDUCTIONS (subtract Line 43 from Line 42). Enter here and on Line 11 on front of form	44	00

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

Enter losses or negative numbers in brackets.		COLUMN A All Sources	COLUMN B Virginia Sources
45	Wages, salaries, tips, etc.	00	00
46	Interest income	00	00
47	Dividends	00	00
48	Alimony received	00	00
49	Business income or loss	00	00
50	Capital gain or loss/capital gain distributions	00	00
51	Other gains or losses	00	00
52	Taxable pensions, annuities and IRA distributions	00	00
53	Rents, royalties, partnerships, estates, trusts, S corporations, etc.	00	00
54	Farm income or loss	00	00
55	Other income	00	00
56	Interest on obligations of other states from Line 29	00	00
57	Lump-sum distributions/accumulation distributions included on Line 30	00	00
58	TOTAL - Add Lines 45 through 57 and enter each column total here	00	00
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% but not less than 0%. Example: 5.4%). ENTER here and on Line 16 on front	59	%

**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.

<b>Please Sign Here</b>	Your Signature	Date	Your Business Phone Number	Home Phone Number
	X		● ( )	● ( )
<b>Preparer's Use Only</b>	Spouse's Signature (If a joint return, both must sign.)	Date	Spouse's Business Phone Number	<b>Farmers, Fishermen and Merchant Seaman:</b>  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"/>
	X		● ( )	
	Preparer's Signature	Date	Preparer's Phone Number	
	X		( )	
	Firm's Name (or Yours If Self-Employed) and Address			

**Please see Instructions for where to mail your return.**