CREDIT FOR TAX PAID TO ANOTHER STATE
Virginia Schedule OSC - Web

Your Social Security Number

Name(s) as shown on Virginia return

Use Schedule ADJ if you are claiming credit for tax paid to only **one** other state. If claiming credit for taxes paid to two or more states, use Schedule OSC.

Credit Computation - State 1

Fill in oval if claiming border state

WHOLE DOLLARS ONLY

1. Enter the number listed below to identify the filing status claimed on the other state's tax return **1**
   1. Single 2. Married Filing Jointly 3. Married Filing Separately 4. Other
2. Enter the number below to identify the person claiming the credit **2**
   1. You 2. Spouse 3. You and Spouse
3. Qualifying taxable income on which the other state's tax is based **3**
4. Virginia Taxable Income. See instructions **4**
5. Qualifying tax liability owed to the other state (see instructions) **5**
6. Identify the state and attach a copy of the other state's return: **6**
7. Virginia Income Tax. See instructions **7**
8. Income percentage. Divide line 3 by line 4. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6% ..... **8** %
9. Multiply line 7 by line 8 ..... **9**
10. Credit. Enter the lesser of line 5 or line 9. Proceed to line 11 ..... **10**

Credit Computation - State 2

11. Enter the number listed below to identify the filing status claimed on the other state's tax return **11**
    1. Single 2. Married Filing Jointly 3. Married Filing Separately 4. Other
12. Enter the number below to identify the person claiming the credit **12**
    1. You 2. Spouse 3. You and Spouse
13. Qualifying taxable income on which the other state's tax is based **13**
14. Virginia Taxable Income. See instructions **14**
15. Qualifying tax liability owed to the other state (see instructions) **15**
16. Identify the state and attach a copy of the other state's return: **16**
17. Virginia Income Tax. See instructions **17**
18. Income percentage. Divide line 13 by line 14. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6% ..... **18** %
19. Multiply line 17 by line 18 ..... **19**
20. Credit. Enter the lesser of line 15 or line 19. ..... **20**
    Proceed to line 21 to compute another credit , otherwise go to line 41

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Your Social Security Number

Credit Computation - State 3

21. Enter the number listed below to identify the filing status claimed on the other state's tax return **21**
    1. Single 2. Married Filing Jointly 3. Married Filing Separately 4. Other

22. Enter the number below to identify the person claiming the credit **22**
    1. You 2. Spouse 3. You and Spouse

23. Qualifying taxable income on which the other state's tax is based **23**

24. Virginia Taxable Income. See instructions **24**

25. Qualifying tax liability owed to the other state (see instructions) **25**

26. Identify the state and attach a copy of the other state's return: **26**

27. Virginia Income Tax. See Instructions **27**

28. Income percentage. Divide line 23 by line 24. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6% **28**

29. Multiply line 27 by line 28 ..... **29**

30. Credit. Enter the lesser of line 25 or line 29. ..... **30**
    Go to line 31 to compute another credit , otherwise go to line 41

Credit Computation - State 4

31. Enter the number listed below to identify the filing status claimed on the other state's tax return **31**
    1. Single 2. Married Filing Jointly 3. Married Filing Separately 4. Other

32. Enter the number below to identify the person claiming the credit **32**
    1. You 2. Spouse 3. You and Spouse

33. Qualifying taxable income on which the other state's tax is based **33**

34. Virginia Taxable Income. See instructions **34**

35. Qualifying tax liability owed to the other state (see instructions) **35**

36. Identify the state and attach a copy of the other state's return: **36**

37. Virginia Income Tax. See instructions **37**

38. Income percentage. Divide line 33 by line 34. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6% **38**

39. Multiply line 37 by line 38 ..... **39**

40. Credit. Enter the lesser of line 35 or line 39. ..... **40**

41. Total Credit. Enter the total of lines 10, 20, 30 and 40 on Form 760, line 17 minus line 21, whichever is less. Also enter on Form 760, line 22 ..... **41**

If claiming more than 4 credits, use additional Schedules OSC. Enter total credit on Form 760, line 22.