

Part-Year Resident: If you or your spouse moved into or out of Virginia in 2005, you may have to use Form 760PY.

Check Applicable Boxes:

- Amended Return - Check If Result Of NOL
Fixed Date Conformity Modifications
Overseas On Due Date
Qualifying Farmer, Fisherman Or Merchant Seaman
Name(s) And Address Different Than Shown On 2004 Virginia Return

Form fields for personal information: Your First Name, MI, Last Name, Suffix, Your Social Security Number, Spouse's First Name, MI, Last Name, Suffix, Spouse's Social Security Number, Present Home Address, State Of Residence, City, Town, Or Post Office, And State, ZIP Code, Locality Code From Instructions, Important - Name Of Virginia City Or County In Which Principal Place Of Business, Employment Or Income Source Is Located.

STEP 1 Check your Filing Status Enter your Exemptions

Filing Status (Check Only One) and EXEMPTIONS section. Includes options for Single, Married, Filing Joint Return, Married, Spouse Has No Income From Any Source, and Married, Filing Separate Returns. Includes calculation boxes for Total Section 1 and Total Section 2.

STEP 2 Do you need to file? See Line 10 Instructions.

Line 6 ADJUSTED GROSS INCOME from your federal return (not federal taxable income)
Line 7 Additions from Line 32, Part I, on page 2
Line 8 Subtotal (Add Line 6 and Line 7)
Line 9 Subtractions from Line 40, Part II, on page 2
Line 10 VIRGINIA ADJUSTED GROSS INCOME (Subtract Line 9 from Line 8)

STEP 3 Compute Your Virginia Taxable Income

Line 11 Standard Deduction from Line 41, Part III, OR Itemized Deductions from Line 44, Part IV on page 2
Line 12 Enter the Exemption Amount computed above. Enter the sum of the dollar amounts in Sections 1 and 2.
Line 13 Virginia Child and Dependent Care Expenses Deduction (See instructions.)
Line 14 Subtotal (Add Lines 11, 12 and 13)
Line 15 Taxable income computed as a resident (Subtract Line 14 from Line 10)
Line 16 Percentage from Line 59, Part V, on page 2 [Enter to one decimal place only. (For ex.: 5.4%)]
Line 17 NONRESIDENT TAXABLE INCOME (Multiply Line 15 by percentage on Line 16)

STEP 4 Compute Your Tax, Payments and Credits

Line 18 Income Tax: From Tax Table or Tax Rate Schedule
Line 19 Payments: (a) Your Virginia income tax withheld (Attach Forms W-2, W-2G and 1099-R)
(b) Spouse's Virginia income tax withheld (Attach Forms W-2, W-2G and 1099-R)
(c) 2005 estimated tax payments (Include credit from 2004)
(d) Extension payment - Form 760IP
Credits: (e) Tax Credit for Low-Income Individuals from Schedule NPY, Part II, Line 11
(f) Credit for tax paid to another state from Schedule NPY, Part III, Line 8
(g) Credits from attached Schedule CR. If claiming Political Contribution Credit only, also check box. (See instructions)
(h) Check box if reporting Coalfield Employment Enhancement Tax Credit earned in 2005
Line 20 TOTAL PAYMENTS AND CREDITS [add Lines 19(a) through (g)]

STEP 5 Compute Amount You Owe or Your Refund

Line 21 If Line 18 is larger than Line 20, enter the difference. This is the INCOME TAX YOU OWE. Skip to Line 23.
Line 22 If Line 20 is larger than Line 18, enter the difference. This is the OVERPAYMENT AMOUNT
Line 23 Addition to tax, penalty and interest from Schedule NPY, Part IV, Line 4
Line 24 Amount of overpayment on Line 22 to be CREDITED TO 2006 ESTIMATED INCOME TAX
Line 25 Contributions from Schedule NPY, Part V, Line 7.
Line 26 Add Line 23, Line 24 and Line 25
Line 27 If you owe tax on Line 21, add Lines 21 and 26 - OR - If Line 22 is an overpayment and Line 26 is larger than Line 22, enter the difference. This is the AMOUNT YOU OWE. Attach payment
Line 28 If Line 22 is larger than Line 26, subtract Line 26 from Line 22. This is the amount to be REFUNDED TO YOU

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

Staple check or money order here.

PART I - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

Table with 3 columns: Line number, Description, and Amount. Includes lines 29-32 for interest on obligations, other additions, and special fixed date conformity additions.

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

Table with 3 columns: Line number, Description, and Amount. Includes age deduction (33), state income tax refund (34), disability income (37), and other subtractions (38-39c).

Table with 3 columns: Line number, Description, and Amount. Includes filing status (41).

Table with 3 columns: Line number, Description, and Amount. Includes total federal itemized deductions (42) and total Virginia itemized deductions (44).

Table with 5 columns: Line number, Description, Column A (All Sources), Column B (Virginia Sources), and Amount. Includes nonresident allocation percentage schedule (45-58) and calculation (59).

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer. (We), the undersigned, declare under penalty provided by law that I (we) have examined this return & to the best of my (our) knowledge, it is a true, correct & complete return.

Signature and contact information section. Includes fields for Your Signature, Spouse's Signature, Preparer's Signature, Business Phone Number, Home Phone Number, and Filing Election.