

FORM **763 Virginia Nonresident Income Tax Return 2000**

STAPLE HERE

Part-Year Resident: If you or your spouse moved into or out of Virginia in 2000, you may have to use Form 760PY.

If fiscal year filer: Enter beginning date \_\_\_\_\_, 20\_\_\_\_, ending date \_\_\_\_\_, AND check here

Use Virginia label.	L A B E L	First name and initial (if joint or combined return, enter both)	Last name	Your social security number
	H O M E R E	Present home address (number and street or rural route)		Spouse's social security number
		City, town or post office and state		ZIP Code

State of residence \_\_\_\_\_ Check here if name(s) and address are the same as shown on your 1999 Virginia return

IMPORTANT Name of City or county in which principal place of business, employment or income source in Virginia is located.  CITY or  COUNTY }

**STEP 1**

Check your Filing Status. Enter your Exemptions

FILING STATUS (CHECK ONLY ONE)	EXEMPTIONS (enter number)					Total Exemptions	EXEMPTION AMOUNT
	Yourself	65 or over	Blind	Dependents			
1 <input type="checkbox"/> <b>Single</b> (claiming federal Head of Household? YES <input type="checkbox"/> )	1					1	\$800 = 00
2 <input type="checkbox"/> <b>Married, filing joint return</b> (Both must have Virginia source income)	2					2	\$800 = 00
3 <input type="checkbox"/> <b>Married, spouse has no income from any source</b> (Enter spouse's social security number in the space above and enter full name here _____)	2					2	\$800 = 00
4 <input type="checkbox"/> <b>Married, filing separate return</b> - Do not claim spouse's exemptions or deductions. (Enter spouse's social security number in the space above and enter full name here _____)	1					1	\$800 = 00

5 If you can be claimed as a dependent on another's return and had unearned income check here (See the instructions for line 11.) 5

**STEP 2** Compute Your VAGI

6 ADJUSTED GROSS INCOME from your federal return (not federal taxable income)	6	
7 Additions from LINE 31, Part I, on back	7	
8 Subtotal (add line 6 and line 7)	8	
9 Subtractions from LINE 42, Part II, on back	9	
10 Virginia adjusted gross income (subtract line 9 from line 8)	10	

**STEP 3** Compute Your Virginia Taxable Income

11 Standard Deduction from line 43, Part III, OR Itemized Deductions from line 46, Part IV on back	11	
12 Enter the EXEMPTION AMOUNT computed above on line 1, 2, 3 or 4.	12	
13 Virginia child and dependent care expenses deduction. (See instructions to compute. Attach federal Form 2441 or Schedule 2.)	13	
14 Subtotal (add lines 11, 12 and 13)	14	
15 Taxable income computed as a resident (subtract line 14 from line 10)	15	
16 Percentage from LINE 62, Part V, on back. Enter to one decimal place only (Example: 5.4%)	16	%
17 NONRESIDENT TAXABLE INCOME (multiply line 15 by percentage on line 16)	17	

**STEP 4** Compute Your Tax, Payments and Credits

18 Income tax: From Tax Table or Tax Rate Schedule	18	
19 PAYMENTS: (a) Virginia income tax withheld (attach Forms W-2, W-2G and 1099-R)	19(a)	
(b) 2000 Estimated tax payments (include credit from 1999)	(b)	
(c) Extension payments made with Form 760E (attach Form 760E)	(c)	
CREDITS: (d) Tax Credit for Low-Income Individuals (attach Schedule CLI)	(d)	
(e) Credit for Tax Paid to Another State from Schedule NPY	(e)	
(f) Credits from Schedule CR (attach Schedule CR)	(f)	
(g) Check here if reporting Coalfield Employment Enhancement Tax Credit earned in 2000		<input type="checkbox"/>
20 TOTAL PAYMENTS AND CREDITS [add lines 19(a) through (f)]	20	

**STEP 5** Compute Amount You Owe or Your Refund

21 If LINE 18 is larger than LINE 20, enter the difference. This is the INCOME TAX YOU OWE. Skip to line 23.	21	
22 If LINE 20 is larger than LINE 18, enter the difference. This is the OVERPAYMENT AMOUNT	22	
23 Addition to tax, penalty and interest from Schedule NPY, Side 1, Part III, line 4	23	
24 Amount of overpayment on line 22 to be CREDITED to 2001 ESTIMATED income tax	24	
25 Contributions from Schedule NPY, Side 2	25	
26 Add line 23, line 24 and line 25	26	
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	27	
Credit Card payment has been made <input type="checkbox"/>		
28 If line 22 is larger than line 26, subtract line 26 from line 22. This is the amount to be REFUNDED TO YOU	28	

BE SURE TO SIGN YOUR RETURN ON BACK

For Local Use  LTD

For Office Use

Coding

VA DEPT OF TAXATION 2601044

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

Staple check or money order here.

Do you need to file? See Line 10 Instructions.

**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 TOTAL ADDITIONS (add lines 29 and 30). ENTER here and on LINE 7 on front	31		

**PART II - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME**

(Each spouse computes this deduction separately.)

32 Age Deduction for Taxpayers Age 62 and Over:			
IF YOU QUALIFY FOR THE DEDUCTIONS ON LINE 32 AND LINE 36, CLAIM THE ONE WHICH BENEFITS YOU THE MOST.			
		Col. A - Spouse	Col. B - Yourself
		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 midnight on Jan. 1, 2001 enter \$6,000			
OR If age 65 or older by midnight on Jan. 1, 2001 enter \$12,000	(b)		
(c) Add amounts on line 32(b) above and enter the total on this line	32		
33 State income tax refund or overpayment credit reported as income on your federal return	33		
34 Income on obligations or securities of the U.S. exempt from state income taxes, but not from federal tax	34		
35 Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return	35		
36 Disability income used to compute the federal credit for disabled persons under age 65. (Attach federal Sch. R or Sch. 3, Form 1040A)	36		
37 Unemployment benefits included in federal adjusted gross income	37		
38 Long-term health care insurance premiums	38		
39 First \$15,000 of military basic pay	39		
40 Federal/State employee low-income pay	40		
41 Other Subtractions as provided in instructions - Attach explanation	41		
42 TOTAL SUBTRACTIONS	42		

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

43 Filing Status: 1 = \$3,000; 2 = \$5,000; 3 or 4 = \$2,500; Enter here and on line 11 on the front	43		
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**PART IV - ITEMIZED DEDUCTIONS** (must be used if itemized deductions are being claimed on your federal return)

44 Total federal itemized deductions	44		
45 State and local income taxes claimed on Schedule A. (See instructions if your federal itemized deductions were reduced.)	45		
46 TOTAL VIRGINIA ITEMIZED DEDUCTIONS (subtract line 45 from line 44). ENTER here and on LINE 11 on front	46		

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

		COLUMN A All Sources	COLUMN B Virginia Sources
47 Wages, salaries, tips, etc.	47		
48 Interest income	48		
49 Dividends	49		
50 Alimony received	50		
51 Business income or (loss)	51		
52 Capital gain or (loss)/Capital gain distributions	52		
53 Other gains or (losses)	53		
54 Taxable pensions, annuities and IRA distributions	54		
55 Rents, royalties, partnerships, estates, trusts, S corporations, etc.	55		
56 Farm income or (loss)	56		
57 Taxable unemployment compensation	57		
58 Other income	58		
59 Interest on obligations of other states from line 29	59		
60 Lump-sum distributions/Accumulation distributions from line 30	60		
61 TOTAL - Add lines 47 through 60 and enter each column total here	61		
62 Nonresident allocation percentage - Divide line 61, Column B, by line 61, 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	62		%

**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), 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 ● ( )
	Spouse's signature (if joint return, BOTH must sign)	Date	Spouse's business phone number ● ( )	<b>Farmers and Fishermen:</b> Check the box if self-employed and at least two-thirds of your income is from farming and fishing.
<b>Preparer's Use Only</b>	Preparer's signature	Date	Preparer's phone number ( )	<input type="checkbox"/>

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