

Virginia Nonresident Income Tax Return Due May 1, 2008

Part-Year Resident: If you or your spouse moved into or out of Virginia in 2007, 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 2006 Virginia Return

Personal information section including fields for First Name, Last Name, MI, Suffix, Social Security Number, Spouse's information, Present Home Address, State of Residence, City/Town/Post Office, State, ZIP Code, and Locality Code.

STEP 1: Filing Status (Check Only One) and EXEMPTIONS. Includes options for Single, Married (Joint, Spouse No Income, Separate Returns) and exemption calculations for Section 1 and Section 2.

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 final Nonresident Taxable Income.

STEP 4: Compute Your Tax, Payments and Credits. Lines 18-20 showing tax payments, credits, and total payments/credits.

STEP 5: Compute Amount You Owe or Your Refund. Lines 21-28 showing tax owed, overpayment, and refundable amount.

Staple Forms W-2, W-2G and 1099-R here. Staple check or money order here.

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 Page 1	32 ●		00

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

33 Age Deduction: **Read instructions.**
 Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Work Sheet, Line 8, if applicable _____
 For Filing Status 4, enter spouse's birth date _____

Col. A - Spouse		Col. B - You	
Month - Day - Year		Month - Day - Year	
-	-	-	-

(a) Enter birth date (For Filing Status 2 and 3 both birth dates are required even if only one qualifies for an age deduction.) (a)

(b) Enter Age Deduction (See instructions)..... (b)

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

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

Spouse
 You

You cannot claim an Age Deduction on Line 33 and the disability subtraction. See instructions.

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 ●		00
	39b Enter 2 digit code in box	39b ●		00
	39c Enter 2 digit code in box	39c ●		00
40	TOTAL SUBTRACTIONS (Add Lines 33 thru 39c). Enter here and on Line 9 on Page 1.....	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 = \$6,000; 3 or 4 = \$3,000; Enter here and on Line 11 on Page 1	41 ●		00
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PART IV - ITEMIZED DEDUCTIONS (If you itemized deductions on your federal return, see Page 18 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 Page 1	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	
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 Page 1	59 ●	%

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

Please Sign Here	Your Signature X	Date	<input type="checkbox"/> Check if deceased	Your Business Phone Number ●	Your Home Phone Number ● ()
	Spouse's Signature (If a joint return, both must sign) X	Date	<input type="checkbox"/> Check if deceased	Spouse's Business Phone Number ●	EIC Claimed on federal return <input type="checkbox"/>
Preparer's Use Only	Preparer's Signature X	Date	Preparer's Phone Number	Preparer's FEIN/PTIN/SSN ●	
	Firm's Name (or Yours if self-employed) and Address				Code ●