2020 Virginia Resident Form 760
Individual Income Tax Return

File by May 1, 2021 — PLEASE USE BLACK INK

--- Do you need to file? See Line 9 and Instructions ---

1. Adjusted Gross Income from federal return - Not federal taxable income

2. Additions from enclosed Schedule ADJ, Line 3

3. Add Lines 1 and 2

4. Age Deduction. See Instructions. Be sure to provide date of birth above.

5. Social Security and equivalent Tier 1 Railroad Retirement benefits if taxable on federal return

6. State Income Tax refund or overpayment credit (reported as income on federal return)

7. Subtractions from enclosed Schedule ADJ, Line 7

8. Add Lines 4, 5, 6 and 7

9. Virginia Adjusted Gross Income (VAGI) - Subtract Line 8 from Line 3. Enter the result on this line.
   Note: If less than $11,950 for Filing Status 1 or 3; or $23,900 for Filing Status 2, your tax is $0.00...

10. Itemized Deductions from Virginia Schedule A. See instructions

11. If you do not claim itemized deductions on Line 10, enter standard deduction. See instructions

12. Exemptions. Sum of total from Exemption Section A plus Exemption Section B

13. Deductions from Schedule ADJ, Line 9

14. Add Lines 10, 11, 12 and 13

15. Virginia Taxable Income - Subtract Line 14 from Line 9
16. Amount of Tax from Tax Table or Tax Rate Schedule (round to whole dollars) ......................................................... 16
17. Spouse Tax Adjustment (STA), Filing Status 2 only. Enter Spouse’s VAGI in box here and STA amount on Line 17. 17
18. Net Amount of Tax - Subtract Line 17 from Line 16 ........................................................................................................ 18
20. Estimated tax payments for taxable year 2020 (from Form 760ES) ............................................................................... 20
21. Amount of 2019 overpayment applied toward 2020 estimated tax ............................................................................. 21
22. Extension Payments (from Form 760IP) ............................................................................................................................... 22
23. Tax Credit for Low-Income Individuals or Earned Income Credit from Sch. ADJ, Line 17 .................................................. 23
24. Credit for Tax Paid to Another State from Schedule OSC, Line 21. You must enclose Schedule OSC and a copy of all other state returns ........................................................................................................ 24
25. Credits from enclosed Schedule CR, Section 5, Part 1, Line 1A ......................................................................................... 25
26. Add Lines 19a through 25 ......................................................................................................................................................... 26
27. If Line 26 is less than Line 18, subtract Line 26 from Line 18. This is the Tax You Owe ......................................................... 27
28. If Line 18 is less than Line 26, subtract Line 18 from Line 26. This is Your Tax Overpayment ............................................. 28
29. Amount of overpayment you want credited to next year's estimated tax ........................................................................ 29
30. Virginia529 and ABLEnow Contributions from Schedule VAC, Section I, Line 6 ................................................................. 30
31. Other Voluntary Contributions from Schedule VAC, Section II, Line 14 ........................................................................... 31
32. Addition to Tax, Penalty, and Interest from enclosed Schedule ADJ, Line 21 ................................................................. 32
33. Sales and Use Tax is due on Internet, mail order, and out-of-state purchases (Consumer's Use Tax). 33
       See instructions. ............................................... FILL IN OVAL IF NO SALES AND USE TAX IS DUE. ................................. 33
34. Add Lines 29 through 33 ......................................................................................................................................................... 34
35. If you owe tax on Line 27, add Lines 27 and 34. OR If Line 28 is less than Line 34, subtract Line 28 from Line 34. Enclose payment or pay at www.tax.virginia.gov .................. AMOUNT YOU OWE .......... 35
       FILL IN OVAL IF PAYING BY CREDIT OR DEBIT CARD - SEE INSTRUCTIONS
36. If Line 28 is greater than Line 34, subtract Line 34 from Line 28. ........... YOUR REFUND .................. 36

If the Direct Deposit section below is not completed, your refund will be issued by check.

DIRECT BANK DEPOSIT

<table>
<thead>
<tr>
<th>Bank Routing Transit Number</th>
<th>Bank Account Number</th>
<th>Checking</th>
<th>Savings</th>
</tr>
</thead>
</table>

I (We) authorize the Dept. of Taxation to discuss this return with my (our) preparer. I agree to obtain my Form 1099-G at www.tax.virginia.gov.

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.

Your Signature Date Spouse’s Signature Date

Your Phone Spouse’s Phone Phone Number Filing Election

Preparer’s Name Firm Name Phone Number Filing Election Preparer’s PTIN
### Virginia Schedule A

#### Itemized Deductions

<table>
<thead>
<tr>
<th>Filing Status Claimed on Federal Return</th>
<th>Itemization Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1=Single 2=Joint 3=Married Filing Separately 4=Head of household (HOH) 5=Qualifying widow(er) (QW)</td>
<td></td>
</tr>
</tbody>
</table>

#### Medical and Dental Expenses

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Medical and dental expenses</td>
<td>&lt;fill in&gt;</td>
</tr>
<tr>
<td>2</td>
<td>Enter adjusted gross income from federal return. If negative enter 0</td>
<td>&lt;fill in&gt;</td>
</tr>
<tr>
<td>3</td>
<td>Multiply Line 2 by 10% (0.10)</td>
<td>&lt;fill in&gt;</td>
</tr>
<tr>
<td>4</td>
<td>Subtract Line 3 from Line 1. If Line 3 is more than Line 1, enter -0-</td>
<td>&lt;fill in&gt;</td>
</tr>
</tbody>
</table>

#### Taxes You Paid

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>5a</td>
<td>State and local income taxes or general sales taxes. If you are claiming a deduction for general sales taxes instead of income taxes, fill in this oval</td>
<td>&lt;fill in&gt;</td>
</tr>
<tr>
<td>5b</td>
<td>State and local real estate taxes</td>
<td>&lt;fill in&gt;</td>
</tr>
<tr>
<td>5c</td>
<td>State and local personal property taxes</td>
<td>&lt;fill in&gt;</td>
</tr>
<tr>
<td>5d</td>
<td>Other deductible taxes. List type and amount.</td>
<td>&lt;fill in&gt;</td>
</tr>
</tbody>
</table>

#### Interest You Paid

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>Add Lines 5a, 5b, 5c and 6</td>
<td>&lt;fill in&gt;</td>
</tr>
<tr>
<td>7</td>
<td>Add Lines 8a through 8d</td>
<td>&lt;fill in&gt;</td>
</tr>
</tbody>
</table>

#### Gifts to Charity

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Home mortgage interest and points. If you didn’t use all of your home mortgage loan(s) to buy, build, or improve your home fill in this oval</td>
<td>&lt;fill in&gt;</td>
</tr>
<tr>
<td>9</td>
<td>Investment interest</td>
<td>&lt;fill in&gt;</td>
</tr>
</tbody>
</table>

#### Casualty and Theft Losses

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Add Lines 6e and 9</td>
<td>&lt;fill in&gt;</td>
</tr>
<tr>
<td>11</td>
<td>Gifts by cash or check</td>
<td>&lt;fill in&gt;</td>
</tr>
<tr>
<td>12</td>
<td>Other than by cash or check</td>
<td>&lt;fill in&gt;</td>
</tr>
</tbody>
</table>

#### Other Itemized Deductions

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>Carryover from prior year</td>
<td>&lt;fill in&gt;</td>
</tr>
</tbody>
</table>

#### Total Itemized Deductions

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td>Add Lines 11 through 13</td>
<td>&lt;fill in&gt;</td>
</tr>
<tr>
<td>15</td>
<td>Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Enter the amount from Line 18 of federal Form 4684</td>
<td>&lt;fill in&gt;</td>
</tr>
<tr>
<td>16a</td>
<td>Gambling Losses</td>
<td>&lt;fill in&gt;</td>
</tr>
<tr>
<td>16b</td>
<td>Other. List type and amount</td>
<td>&lt;fill in&gt;</td>
</tr>
</tbody>
</table>

### Form Notes

- **Caution:** Do not include expenses reimbursed or paid by others.
- **Medical** and **Dental** expenses: Enter adjusted gross income from federal return. If negative enter 0.
- **Medical and Dental Expenses**
  - Multiply Line 2 by 10% (0.10).
  - Subtract Line 3 from Line 1. If Line 3 is more than Line 1, enter -0-.
- **Taxes You Paid**
  - State and local income taxes or general sales taxes.
  - State and local real estate taxes.
  - State and local personal property taxes.
  - Other deductible taxes.
- **Interest You Paid**
  - Home mortgage interest and points.
  - Points not reported to you on federal Form 1098.
  - Mortgage insurance premiums.
- **Gifts to Charity**
  - Gifts by cash or check.
  - Other than by cash or check.
- **Casualty and Theft Losses**
  - Casualty and theft loss(es) from a federally declared disaster.
- **Other Itemized Deductions**
  - Gambling Losses.
  - Other.
- **Total Itemized Deductions**
  - Add Lines 4, 7, 10, 14, 15 and 16c.

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**VA Dept. of Taxation** 2601053  VA Sch A Rev. 08/2020
**FDC Worksheet - Fixed Date Conformity Modifications to Itemized Deductions**

Complete the FDC Worksheet before completing Virginia Schedule A. Enter the information requested on each line. On the Virginia Schedule A, Medical and Dental Expenses (Line 4), Gifts to Charity (Line 14), and Casualty and Theft Loss (Line 15) may require modification due to fixed date conformity adjustments. These amounts should be recomputed by substituting the amount on Line 5 of this worksheet for the FAGI that you used to compute your federal limitations. Also use the amount on Line 5 of this worksheet instead of Line 1 from Forms 760, 760PY, and 763 when computing Virginia Schedule A, Line 17.

1. Federal Adjusted Gross Income (FAGI) from federal return ................................................................. 1 ______________ $0.00
2. Fixed date conformity additions to FAGI .............................................................................................. 2 ______________ $0.00
3. Subtotal. Add Lines 1 and 2 .................................................................................................................. 3 ______________ $0.00
4. Fixed date conformity subtractions from FAGI ....................................................................................... 4 ______________ $0.00
5. Fixed date conformity FAGI. Subtract Line 4 from Line 3 ................................................................. 5 ______________ $0.00

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**LIMITED ITEMIZED DEDUCTION WORKSHEET**

**Part A – Compute Your Itemized Deduction Limitation**

All taxpayers must complete Lines 1-11 of this worksheet as though they were residents of Virginia for the entire taxable year. If your filing status is different for federal and Virginia purposes, see instructions.

1. Enter the total amount from Virginia Schedule A, Lines 4, 5a (not to exceed $10,000 or $5,000 if married filing separately), 5b, 5c, 6, 10, 14, 15, and 16c ................................................................. 1 ______________ $0.00
2. Enter the total amount from Virginia Schedule A, Lines 4, 9, and 15, plus any gambling losses included on Line 16a ..................................................................................................................... 2 ______________ $0.00
3. Subtract Line 2 from Line 1. If the result is zero or less, the limitation does not apply. Stop here and follow the instructions for Line 17 of Virginia Schedule A. ................................................................. 3 ______________ $0.00
4. Multiply Line 3 above by 80% (0.80) ...................................................................................................... 4 ______________ $0.00
5. Enter the total from Line 1 of Form 760, Form 760PY, or Line 763 (or amount from Line 5 of FDC Worksheet). ................................................................. 5 ______________ $0.00
6. Enter $326,050 if filing jointly or qualifying widow(er), $298,850 if head of household, $271,700 if single, or $163,025 if married filing a separate return ................................................................................................................................. 6 ______________ $0.00
7. Subtract Line 6 from Line 5. If the result is zero or less, stop here, the limitation does not apply. Stop here and follow the instructions for Line 17 of Virginia Schedule A. ................................................................. 7 ______________ $0.00
8. Multiply Line 7 above by 3% (0.03) ....................................................................................................... 8 ______________ $0.00
9. Enter the smaller of Line 4 or Line 8 .................................................................................................... 9 ______________ $0.00
10. Enter the amount from Line 3 above .................................................................................................. 10 ______________ $0.00
11. Divide Line 9 by Line 10. Enter the result to 3 decimal places ......................................................... 11 ______________ $0.00
12. Limited Itemized Deduction Total ..................................................................................................... 12 ______________ $0.00

12a. **Resident (Form 760) and Nonresident (Form 763) filers**
   Subtract Line 9 from Line 1 and enter here and on Virginia Schedule A, Line 17. Continue to Part B of the worksheet. ................................................................................................................................. 12a ______________ $0.00

12b. **Part-Year Resident (Form 760PY) filers**
   Enter only the itemized deductions paid while a Virginia resident on Virginia Schedule A. Use the steps below to compute the amount to enter on Line 17 of Virginia Schedule A if you are subject to the itemized deduction limitation.
   1) Enter the total amount from Virginia Schedule A Lines 4, 5a (not to exceed $10,000 or $5,000 if married filing separately), 5b, 5c, 6, 10, 14, 15, and 16c. 1 ______________ $0.00
   2) Multiply the total amount from Virginia Schedule A, Lines 5a (not to exceed $10,000 or $5,000 if married filing separately), 5b, 5c, 6, 8e, 14, and 16c (minus any gambling losses reported on Line 16a) by Line 11. 2 ______________ $0.00
   3) Subtract Line 2 from Line 1. Enter here and on Virginia Schedule A, Line 17 ............................................... 12b ______________ $0.00

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**Part B – Compute Your State and Local Income Tax Modification**

13. Enter state and local income tax from Virginia Schedule A, Line 5a (not to exceed $10,000 or $5,000 if married filing separately). Part year residents enter only the amount paid while a resident. For foreign income tax, see instructions ................................................................. 13 ______________ $0.00
14. Multiply Line 13 by Line 11 .................................................................................................................. 14 ______________ $0.00
15. Subtract Line 14 from Line 13. Enter here and on Virginia Schedule A, Line 18 ............................................... 15 ______________ $0.00
2020 Virginia Schedule A
Itemized Deductions

Generally, line items on Virginia Schedule A are defined in federal law and explained in the instructions for federal Schedule A (Form 1040) and instructions for federal Schedule A. Some exceptions apply and are explained in these instructions.

Important Information Regarding 2020 Virginia Income Tax Returns

Under emergency legislation enacted by the 2020 General Assembly, Virginia’s date of conformity to the terms of the Internal Revenue Code will advance from December 31, 2018 to December 31, 2019.

The legislation specifically deconforms Virginia from a federal provision that reduces the medical expense deduction threshold for Taxable Year 2019 and Taxable Year 2020.

Federal legislation also extends for three years tax provisions, commonly known as “extenders,” which generally expired at the end of 2017. Advancing the date of conformity to December 31, 2019, will allow Virginia to conform to these extenders. One extender deals with the treatment of qualified mortgage insurance premiums as interest for purposes of the mortgage interest deduction. The mortgage insurance premiums deduction is reported on Line 8d of the Virginia Schedule A.

What’s New

For taxable years beginning on or after January 1, 2019, taxpayers may claim a deduction for the actual amount of real and personal property taxes imposed by Virginia or any other taxing jurisdiction not otherwise deducted solely on account of the $10,000 annual limitation on the federal deduction for state and local taxes paid.

For taxable years beginning on or after January 1, 2019, Virginia deconforms from the increase in the medical expense deduction and the suspension of the overall limitation on itemized deductions, commonly known as the Pease limitation.

General Information

Use Virginia Schedule A to determine your itemized deductions. You must claim the same type of deductions (standard or itemized) on your Virginia return as you claimed on your federal return. As a result, you may not claim itemized deductions on your Virginia return if you claimed the standard deduction on your federal return.

Enclose the Virginia Schedule A with your return when filing Forms 760, 760PY, or 763.

If a joint federal return was filed and you are filing separate returns in Virginia, itemized deductions that cannot be accounted for separately must be allocated proportionately between spouses based on each spouse’s share of the combined federal adjusted gross income.

Part-year residents should complete the computation using only the deductions for which the underlying expense payments were made during their period of residency in Virginia.

Do not include on Schedule A items deducted elsewhere, such as on Schedules ADJ, 760PY ADJ, or 763 ADJ. See the Form 760 Resident Individual Income Tax Booklet for information regarding additional deductions.

Fixed Date Conformity

Complete the FDC Worksheet before completing the Virginia Schedule A. If you have an addition (Schedule ADJ, Line 2a) or subtraction (Schedule ADJ, Line 6a) for Fixed Date Conformity, refer to the FDC Worksheet to compute your Fixed Date Conformity Federal Adjusted Gross Income. Use the amount on Line 5 of the FDC Worksheet, rather than your Federal Adjusted Gross Income, to compute your Virginia limitations. If you do not have any additions or subtractions related to Fixed Date Conformity, continue to use your Federal Adjusted Gross Income to compute your limitation for these deductions.

Line Item Exceptions

Medical Expense Deduction. For Virginia purposes, you are allowed a medical expense deduction only for qualified expenses that exceed 10 percent of federal adjusted gross income.

Taxes You Paid. For Virginia purposes, your deduction is generally not subject to the $10,000 federal limitation for taxable year 2019 and thereafter. However, if you are claiming a deduction for general sales taxes instead of income taxes, fill in the oval and enter on Line 5a the smaller of the state and local sales taxes paid by you during the taxable year or $10,000 (or $5,000 if married filing separately).
Total Itemized Deductions. For Virginia purposes, your total itemized deductions may be subject to an overall limitation on itemized deductions (Pease limitation) that has been suspended for federal purposes. If the amount on Line 1 of Forms 760, 760PY, or 763 exceeds $326,050 if filing jointly or qualifying widow(er), $298,850 if head of household, $271,700 if single, or $163,025 if married filing a separate return, use the Limited Itemized Deduction Worksheet to compute your itemized deduction limitation and state and local income tax modification. If you claimed a deduction for foreign income taxes on Line 6 of the Virginia Schedule A, enter on Line 13 of the Limited Itemized Deduction Worksheet the sum of such foreign income taxes and the state and local income tax from Virginia Schedule A, Line 5a (not to exceed $10,000 or $5,000 if married filing separately).

If your filing status is different for federal and Virginia purposes, complete Lines 1-11 of the Limited Itemized Deduction Worksheet based upon your federal filing status and as though you were a Virginia resident for the entire taxable year. Then, do not complete Line 12(a) and instead complete Line 12(b). If you are a Virginia resident (Form 760) or Virginia nonresident (Form 763), enter on Line 12(b) all itemized deductions that you may claim on your Virginia Schedule A based upon your Virginia filing status, regardless of whether the itemized deductions were paid while a Virginia resident. If you are a Virginia part year resident (Form 760PY), enter on Line 12(b) those itemized deductions that you may claim on your Virginia Schedule A based upon your Virginia filing status if such itemized deductions were paid while a Virginia resident. After Line 12(b) is finished, complete Lines 13-15 of the Limited Itemized Deduction Worksheet. Line 13 should be completed based upon your Virginia filing status. Part year residents should enter on Line 13 only the amount paid while a Virginia resident.

State and Local Income Taxes. Generally, enter on Line 18 the state and local income tax from Line 5a. If your total on Line 17 was limited, enter on Line 18 the amount from Part B, Line 15 of the limited itemized deduction worksheet.

For Virginia income tax purposes, federal itemized deductions are reduced by the amount of income taxes imposed by Virginia or any other taxing jurisdiction and reported as an itemized deduction. If state and local income tax is the only federal itemized deduction you are claiming on the Virginia return enter zero on Form 760, Line 10.

Foreign Income Taxes. If you claimed a deduction for foreign income taxes on Line 6, list the amount and fill in the bubble. Enter on Line 18 the amount of foreign income tax deduction, plus any amounts from Line 5a. If your total on Line 17 was limited, enter on Line 18 the amount from Part B, Line 15 of the limited itemized deduction worksheet.
Additions to Federal Adjusted Gross Income

1. Interest on obligations of other states, exempt from federal income tax but not from state tax............ 1
2. Other additions to federal adjusted gross income.
   2a. FIXED DATE CONFORMITY ADDITION - SEE INSTRUCTIONS.............................................. 2a
   2b - 2c. Refer to the Form 760 instructions for Other Addition Codes.

Subtractions from Federal Adjusted Gross Income

4. Income (interest, dividends, or gains) from obligations or securities of the U.S. exempt from state income tax, but not from federal tax. ................................................................. 4
5. Disability income reported as wages (or payments in lieu of wages) on your federal return.
   5a. Enter YOUR disability subtraction. .......................................................................................... 5a
   5b. Enter SPOUSE's disability subtraction. ..................................................................................... 5b
6. Other subtractions as provided in instructions.
   6a. FIXED DATE CONFORMITY SUBTRACTION - SEE INSTRUCTIONS ................................. 6a
   6b - 6d. Refer to the Form 760 instructions for Other Subtraction Codes.

Deductions from Virginia Adjusted Gross Income

8. Refer to the Form 760 instructions for Deduction Codes.

Use Schedule ADJS if you are claiming more additions, subtractions or deductions than the Schedule ADJ allows. Refer to the Form 760 Instructions for Other Codes. Fill in this oval.................................................................
# Credit for Low-Income Individuals or Virginia Earned Income Credit

<table>
<thead>
<tr>
<th>Family VAGI</th>
<th>Name</th>
<th>Social Security Number</th>
<th>Virginia Adjusted Gross Income (VAGI)</th>
</tr>
</thead>
<tbody>
<tr>
<td>You</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spouse</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dependent</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dependent</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

10. **Total**
    If more than 4 exemptions, attach schedule listing the name, SSN, & VAGI. Enter total **Family VAGI** here.

11. Enter the total number of exemptions reported in the table above. Next, refer to the Poverty Guidelines Table in the Form 760 instructions to see if you qualify for this credit. .......................................................... 11

12. If you qualify for this credit, enter the number of personal and dependent exemptions reported on your Form 760 (see instructions). ...................................................................................... 12

13. Multiply Line 12 by $300. Enter the result on Line 13. If you do not qualify for the Tax Credit for Low-Income Individuals but claimed the Earned Income Credit on your federal return, enter $0. ................................................ 13

14. Enter the amount of Earned Income Credit claimed on your federal return. If you did not claim the Earned Income Credit on your federal return, enter $0.................................................. 14

15. Multiply Line 14 by 20% (.20) .............................................................................................. 15

16. Enter the greater of Line 13 or Line 15 above ...................................................................................... 16

17. Compare the amount on Line 16 above to the amount of tax on Line 18 of Form 760. Enter the lesser of the two amounts here and on Line 23 of Form 760. This is your credit amount.................................................. 17

## Addition to Tax, Penalty, and Interest

18. Addition to tax. Fill in oval if addition came from: ○ Form 760C ○ Form 760F .... 18

19. Penalty ○ Late Filing Penalty ○ Extension Penalty ............................ 19

20. Interest (accrued on the tax you owe) .............................................................................................. 20

21. Total Addition to Tax, Penalty, and Interest (add Lines 18 through 20). Enter here and on Line 32 of Form 760. .............................................................................................. 21

Use Schedule VAC to make contributions.
### Credit Computation - 1

**Fill in oval if claiming border state**

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. Unified  
   5. Other

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

3. Qualifying taxable income on which the other state’s tax is based.

4. Virginia Taxable Income. See instructions

5. Qualifying tax liability owed to the other state. See instructions

6. Identify the state and ENCLOSE a copy of the other state’s return.

7. Virginia Income Tax. See instructions

8. Income percentage. If filing Form 760 or Form 760PY, divide Line 3 by Line 4. If filing Form 763, divide Line 4 by Line 3. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6%. If claiming a border state, see instructions

9. If filing Form 760 or Form 760PY, multiply Line 7 by Line 8. If filing Form 763, multiply Line 5 by Line 8

10. Credit. If filing Form 760 or Form 760PY, enter the lesser of Line 5 or Line 9. If filing Form 763, enter the lesser of Line 7 or Line 9. Proceed to Line 11 to compute another credit, otherwise go to Line 21

### Credit Computation - 2

11. Enter the number listed below to identify the filing status claimed on the other state’s tax return.

12. Enter the number listed below to identify the person claiming the credit.

13. Qualifying taxable income on which the other state’s tax is based.

14. Virginia Taxable Income. See instructions

15. Qualifying tax liability owed to the other state. See instructions

16. Identify the state and ENCLOSE a copy of the other state’s return

17. Virginia Income Tax. See instructions

18. Income percentage. If filing Form 760 or Form 760PY, divide Line 13 by Line 14. If filing Form 763, divide Line 14 by Line 13. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6%. If claiming a border state, see instructions

19. If filing Form 760 or Form 760PY, multiply Line 17 by Line 18. If filing Form 763, multiply Line 15 by Line 18

20. Credit. If filing Form 760 or Form 760PY, enter the lesser of Line 15 or Line 19. If filing Form 763, enter the lesser of Line 17 or Line 19

21. Total Credit. Enter the total of Lines 10 and 20 of Schedule OSC. Also enter on Form 760, Form 760PY, Line 24; or Form 763, Line 24

Note: Schedule OSC, Line 21, cannot exceed your tax liability minus the Tax Credit for Low-Income Individuals or the Virginia Earned Income Credit. Adjust Line 21 to ensure it does not exceed the limitation.

If claiming more than 2 credits, use additional Schedules OSC.