2002 Virginia Resident Form 760
Individual Income Tax Return
File by May 1, 2003 - PLEASE USE BLACK INK

**Filing Status** Fill in oval to indicate status

- (1) Single. Did you claim federal head of household? Yes
- (2) Married filing joint return (Enter spouse’s SSN above)
- (3) Married filing separate return (Enter spouse’s SSN above)

**Exemptions**

- You
- Spouse
- 65 or over
- Blind
- Dependents
- Total Exemptions

**Use Total Exemptions to complete Line 11**

1. **Federal Adjusted Gross Income** (from federal return - **NOT FEDERAL TAXABLE INCOME**) .......................................................... 1

2. Total Additions from attached Schedule ADJ, line 3 
   (You must attach Schedule ADJ) .............................................................. 2

3. Add lines 1 and 2 ...................................................................................... 3

4. Deduction for age on Jan 1, 2003. Each filer age 62-64: $6,000; each filer 65 or over: $12,000
   You \[ ] \[ ] . 00 + Spouse \[ ] \[ ] . 00 = 4

5. Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits 
   (reported as taxable on federal return) .................................................... 5

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

7. Subtractions from attached Schedule ADJ, line 7 
   (You must attach Schedule ADJ) .............................................................. 7

8. Add lines 4, 5, 6, and 7 ............................................................................. 8

9. **Virginia Adjusted Gross Income (VAGI)** - Subtract line 8 from line 3 .............................. 9

10. **Deductions** - Enter Standard: Filing Status 1 = $3,000; 2 = $5,000; 3 = $2,500 OR Itemized:
    10a. Total deductions - see instructions 
    10b. State and Local Income Taxes claimed 
    (You **MUST** use Itemized Deductions if you Itemized on your Federal Return) \[ ] \[ ] . \[ ] . \[ ] = 10

11. Exemptions. Multiply number of Total Exemptions claimed above by $800 .............................. 11

12. Child and Dependent Care Expenses. See Instructions ...................................................... 12

13. Add lines 10, 11 and 12 ........................................................................... 13

14. **Virginia Taxable Income** - Subtract line 13 from line 9 ................................................... 14

**Fill in all ovals that apply:**

- Name or filing status has **changed** since last filing
- Address has **changed** since last filing
- Virginia return was not filed last year
- Accelerated Refund Request
- Amended Return - Fill in oval if result of NOL
- Dependent on another's return and have unearned income
- Return adjusted for fixed date conformity

**Appendix**

- Forms W-2, W-2G and 1099s reporting VA withholding here.

**Return adjusted for fixed date conformity**

- (You must attach Schedule ADJ)

**Office Use**

www.tax.state.va.us

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15. Amount of Tax (from Tax Table or Tax Rate Schedule) ................................................................. 15

16. Spouse Tax Adjustment. For Filing Status 2 only. Enter VAGI in whole dollars below. See instructions.
   16a - Enter Your VAGI below
   16b - Enter Spouse's VAGI below

17. Net Amount of Tax - Subtract line 16 from line 15 ..................................................................... 17

   18a. Your Virginia withholding ......................................................................................................... 18a
   18b. Spouse's Virginia withholding (filing status 2 only) ............................................................. 18b

19. Estimated Tax Paid for tax year 2002 with Form 760ES ............................................................... 19
   (include overpayment credited from tax year 2001)

20. Extension Payments (from Form 760E) ......................................................................................... 20

21. Tax Credit for Low Income Individuals from attached Schedule ADJ, line 12 .......................... 21

22. Credit for Tax Paid to Another State from attached Schedule ADJ, line 19 ............................... 22
   (You must attach Schedule ADJ and a copy of the other state's return)

23. Other Credits from attached Schedule CR, line 116 .................................................................. 23
   (If claiming Political Contribution only - fill in oval - see instructions)

24. Add lines 18a, 18b and 19 through 23 ....................................................................................... 24
   If you are filing an Amended Return, stop here and GO TO line 27 of Schedule ADJ

25. If line 24 is less than line 17, subtract line 24 from line 17. This is the Tax You Owe .................... 25
   Skip to line 28

26. If line 17 is less than line 24, subtract line 17 from line 24. This is Your Tax Overpayment .......... 26

27. Amount of overpayment you want credited to next year's estimated tax ....................................... 27

28. Adjustments and Voluntary Contributions from attached Schedule ADJ, line 26 ....................... 28
   (You must attach Schedule ADJ)

29. Add line 27 and line 28 ................................................................................................................. 29

30. If you owe tax on line 25, add lines 25 and 29. OR
   If line 26 is less than line 29, subtract line 26 from line 29. AMOUNT YOU OWE .................... 30
   FILL IN OVAL IF PAYMENT BY CREDIT CARD - SEE INSTRUCTIONS

31. If line 26 is greater than line 29, subtract line 29 from line 26. YOUR REFUND ......................... 31

Direct Deposit Information
Please indicate type of account
☐ Checking ☐ Savings

Your bank's routing transit number

Your bank account number

Fill in all ovals that apply:
☐ Qualifying farmer, fisherman or merchant seaman
☐ Coalfield credit earned
☐ Primary taxpayer deceased
☐ Spouse deceased
☐ Overseas on due date

I authorize the Dept. of Taxation to discuss my return with my preparer.

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 business phone number Home phone number Spouse's business phone number

Preparer's Name (please print) Phone Number Date

SEE INSTRUCTIONS FOR ADDRESS TO MAIL YOUR RETURN • Fill in oval if return was completed by a paid preparer