Name(s) as shown on Virginia return

## Additions to Federal Adjusted Gross Income

1. Interest on obligations of other states, exempt from federal income tax but not from state tax $\qquad$ 1
2. Other additions to federal adjusted gross income

2a. FIXED DATE CONFORMITY ADDITION - SEE INSTRUCTIONS $\qquad$
2b-2c. Refer to the Form 760 instructions for Other Addition Codes

3. Total Additions. Add Lines 1 and $2 \mathrm{a}-2 \mathrm{c}$. Enter here and on Form 760, Line 2. $\qquad$

## 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. $\qquad$ 5b
6. Other subtractions as provided in instructions

6a. FIXED DATE CONFORMITY SUBTRACTION - SEE INSTRUCTIONS $\qquad$
6b - 6d. Refer to the Form 760 instructions for Other Subtraction Codes
6b

6d

7. Total subtractions. Add Lines $4,5 \mathrm{a}, 5 \mathrm{~b}$ and $6 \mathrm{a}-6 \mathrm{~d}$. Enter here and on Form 760, Line 7. $\qquad$ . 7


Deductions from Virginia Adjusted Gross Income
8. Refer to the Form 760 instructions for Deduction Codes
9. Total Deductions. Add Lines 8a-8c. Enter here and on Form 760, Line 12.

|  | Enter Code |  |
| :--- | :--- | :--- |
| $\mathbf{8 a}$ |  |  |

$8 b$

8c


## Continue with Line 10 on Page 2

## Credit for Low income Individuals or Virginia Earned Income Credit

| Family VAGI | Name | Social Security Number | Virginia Adjusted Gross Income (VAGI) |
| :--- | :--- | :--- | :--- |
| You |  |  |  |
| Spouse |  |  |  |
| Dependent |  |  |  |
| Dependent |  |  |  |
| Total | If more than 4 exemptions, attach schedule listing the name, SSN \& VAGI. <br> Enter total Family VAGI here. | Loss |  |

11. Enter the total number of exemptions reported in the table above. Next, go to the Poverty Guidelines
Table shown in the Form 760 instructions for this Line to see if you qualify for this credit................... 11
12. If you qualify, enter the number of personal exemptions reported on your Form 760 $\qquad$
13. Multiply Line 12 by $\$ 300$. Enter the result on Line 13 and proceed to Line 14 . If you do not qualify for the Tax Credit for Low Income Individuals but claimed an Earned Income Credit on your federal return, enter \$0 and proceed to Line 14.
14. Enter the amount of Earned Income Credit claimed on your federal return. If you did not claim an Earned Income Credit on your federal return, enter $\$ 0$.14
$\qquad$
15. Multiply Line 14 by $20 \%$ (.20)
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 17 of Form 760 and enter the lesser of the two amounts here and on Line 21 of Form 760. This is your credit amount.

17

## Adfustments and Voluntary Contributions



