## **DRAFT FORM — NOT FOR FILING**

This draft form has been updated to include the most recent changes effective for Tax Year 2025 Virginia returns. If legislative changes or issues arise, we will post a new version of this draft form.

Please continue to monitor <u>tax.virginia.gov/early-release-forms</u> for future drafts of this form. Once forms are final, we will post them on our website at <u>tax.virginia.gov/forms</u>.

## 2025 Virginia Schedule OSC CREDIT FOR TAX PAID TO ANOTHER STATE



Name(s) as shown on Virginia return

C	redit Computation - 1 Fill in oval if claiming border state	Г
1.	Enter the number listed below to identify the filing status claimed on the other state's tax return 1. Single 2. Married Filing Jointly 3. Married Filing Separately 4. Unified 5. Other	1
2.	Enter the number listed below to identify the person claiming the credit	2
3.	Qualifying taxable income on which the other state's tax is based	3
4.	Virginia Taxable Income. See instructions	4
5.	Qualifying tax liability owed to the other state. See instructions	5
6.	Identify the state and ENCLOSE a copy of the other state's return	6
7.	Virginia Income Tax. See instructions	7
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	8
9.	If filing Form 760 or Form 760PY, multiply Line 7 by Line 8. If filing Form 763, multiply Line 5 by Line 8	9
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	10
(	Credit Computation - 2	
11.	Enter the number listed below to identify the filing status claimed on the other state's tax return 1. Single 2. Married Filing Jointly 3. Married Filing Separately 4. Unified 5. Other	11
12.	Enter the number listed below to identify the person claiming the credit	12
13.	Qualifying taxable income on which the other state's tax is based	13
14.	Virginia Taxable Income. See instructions	14
15.	Qualifying tax liability owed to the other state. See instructions	15
16.	Identify the state and ENCLOSE a copy of the other state's return	16
17.	Virginia Income Tax. See instructions	17
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	18
19.	If filing Form 760 or Form 760PY, multiply Line 17 by Line 18. If filing Form 763, multiply Line 15 by Line 18	19
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.	20
21.	Total Credit. Enter the total of Lines 10 and 20 of Schedule OSC. Also enter on Form 760, Line 24; Form 760PY, Line 24; or Form 763, Line 24.	21



You must enclose a copy of the return from each state for which you are claiming credit.

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