Schedule NPY 2009   Schedule of Adjustments For Nonresident or Part-Year Resident

Attach this Schedule to your Form 760PY or Form 763

Your Name As Shown On Virginia Return	**B** Your Social Security Number
Spouse's Name As Shown On Virginia Return	**A** Spouse's Social Security Number

Part I - Form 760PY ONLY - Age Deduction - **Read instructions before completing**

Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Worksheet, Line 8, if applicable _____ 00

Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return.

You _____ 00

Spouse _____ 00

For Filing Status 3, enter spouse's birth date.................... Month-Day-Year -   -

	A Spouse Month-Day-Year	**B** You Month-Day-Year
1. Enter birth date (**For Filing Status 2 and 4:** Both birth dates are required even if only one qualifies for an age deduction)........................... 1.	- -	- -
2. Enter Age Deduction (**See instructions**)........................ 2.	00	00
3. Enter the amount from the Ratio Schedule for the date you moved into or out of Virginia........ 3.	.	.
4. **Qualifying Age Deduction** - Multiply Line 2 by Line 3 and enter here.................................... 4.	00	00

Filing Status 1 or 3 - Transfer amount from Line 4, Col. B to Form 760PY, Line 38, Col. B
Filing Status 2 - Transfer the total of Line 4, Col. A & B to Form 760PY, Line 38, Col. B
Filing Status 4 - Transfer the amounts from Line 4 to Form 760PY, Line 38, Col. A & B

You may NOT claim both this deduction and the disability income subtraction on Form 760PY, Part III, Line 43. Claim the one that benefits you the most.

Part II - Deductions from Virginia Adjusted Gross Income

		A SPOUSE This column for 760PY Filing Status 4 filers only	**B** YOU
1. Refer to the Form 760PY or 763 instruction book for Deduction Codes .... 1a.		00	00
	1b.	00	00
	1c.	00	00
2. Total Deductions - Add Lines 1a - 1c. For Form 760PY filing status 4 filers, enter the total for Column A and Column B in the applicable column on Form 760PY Line 13. All other filers, enter the total from Column B on Line 13, Column B, of Form 760PY or Line 13 of Form 763 .... 2.			00

Part III - Tax Credit For Low Income Individuals or Virginia Earned Income Credit

- List below the name, Social Security Number (SSN) and Guideline Income for you, your spouse and each dependent.
- If more room is needed, attach a schedule with the name, SSN and Guideline Income for each additional dependent.
- Complete all of Part III. Failure to complete this Part may result in this credit being reduced or disallowed.

Family VAGI	Name	Social Security Number (SSN)	Guideline Income
1. Yourself			00
2. Spouse			00
a. Dependent			00
b. Dependent			00
3. Total Family Guideline Income (Be sure to include information from attached schedule, if applicable) 3.			00

4. Enter the total number of exemptions listed above and on any attached schedule. Based on this total, the total family Guideline Income from Line 3 and the poverty guidelines in the instructions, determine your eligibility. 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 7 ....4.

5. If eligible, enter the number of personal exemptions from Form 760PY or Form 763...................5.

6. Multiply Line 5 by $300 and enter the result. Proceed to Line 7. If you do not qualify for the tax credit but claimed an Earned Income Credit on your federal return, enter $0 and proceed to Line 7. ....6.

7. 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. If you are married filing separately, be sure to see the instructions. ....7.

8. Multiply Line 7 by 20% (.20) ....8.

9. Enter the greater of Line 6 or Line 8...9.

10. Compare the amount of tax on Form 760PY, Line 17, or on Form 763, Line 18, to the amount on Line 9 above. Enter the lower amount here. This is your tax credit. Enter on Form 760PY, Line 18(e), or Form 763, Line 19(e) .....10.

Your Name As Shown On Virginia Return	**B**	Your Social Security Number
Spouse's Name As Shown On Virginia Return	**A**	Spouse's Social Security Number

Part IV - Credit For Tax Paid To Another State
• **Attach copy of that state's return.**

		A SPOUSE This column for 760 PY Filing Status 4 filers only	**B** YOU
1. Enter qualifying taxable income base for other state's taxes. (See Instructions)	1.	00	00
2. Virginia Taxable Income - Enter amount from Form 760PY, Line 15 or Form 763, Line 17..	2.	00	00
3. Enter qualifying tax paid to other state. (See instructions.) Other state: _____	3.	00	00
4. Virginia Income Tax - Enter the amount from Form 760PY, Line 16 or from Form 763, Line 18	4.	00	00
5. Income Percentage - If filing Form 760PY, divide Line 1 by Line 2. If filing Form 763, divide Line 2 by Line 1. Compute to 1 decimal place not to exceed 100% (For ex, 1.6%).	5.	. %	. %
6. Form 760PY filers, multiply Line 4 by Line 5. Form 763 filers, multiply Line 3 by Line 5......	6.	00	00
7. **Credit** - Form 760PY filers, enter the lesser of Lines 3 or 6. Form 763 filers, enter the lesser of Lines 4 or 6.	7.	00	00

8. **Total** - Add Line 7, Col. A and Col. B. Also enter on Form 760PY, Line 18(f), or Form 763, Line 19(f).
Note: The sum of Line 10, Part III and Line 8, Part IV, cannot exceed your tax liability. Adjust Line 8, Part IV, if necessary to ensure sum does not exceed tax liability. .... 8. | 00

Part V - Addition to Tax, Penalty and Interest
• **See Instructions**

1. Addition to Tax - Enter the amount from Form 760C or 760F, whichever is applicable ....1. | 00

2. Penalty - See instructions. If owed, check one and enter amount:
☐ Late Filing Penalty **or** ☐ Extension Penalty ....2. | 00

3. Interest - Compute on amount from Form 760PY, Line 20, or Form 763, Line 21. See Instructions ....3. | 00

4. **Total** - Add Lines 1, 2 and 3. Enter here and on Form 760PY, Line 22, or Form 763, Line 23 ....4. | 00

Part VI - Contributions and Consumer's Use Tax (See instructions)

		Code	**Amount**

1. **Voluntary Contributions From Overpaid Taxes**
Enter the code for the organization and the contribution amount(s) in boxes 1a and 1b.
1a. | | 00
If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.
1b. | | 00

2. **Total Voluntary Contributions - Add Lines 1a and 1b**
This subtotal may not exceed the amount on Form 760PY, Line 21 minus the total of Lines 22 and 23; or Form 763, Line 22 minus the total of Lines 23 and 24 ....2. | 00

3. **Other Voluntary Contributions**
Enter the code of the organization and the contribution amount(s) in boxes 3a and 3b.
3a. | | 00
If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.
3b. | | 00

4. **Public School and Library Foundations**
Enter the code of the foundation and the contribution amount in boxes 4a, 4b and 4c
4a. | 00
If you are donating to more than 3 foundations, enter "999999" in the first box and the total amount of donations. Attach a separate page indicating the amount you wish to contribute to each foundation. See Instructions for foundations codes.
4b. | 00
4c. | 00

5. **Total Contributions** - Add Line 2, Lines 3a and 3b and Lines 4a, 4b and 4c...............................5. | 00

6. **Consumer's Use Tax**...6. | 00

7. **Total Contributions and Consumer's Use Tax** - Add Lines 5 and 6
Enter this amount on Form 760PY, Line 24 or Form 763, Line 25...7. | 00

Be sure to attach Schedule NPY to your return.