

2023 VIRGINIA SCHEDULE OF INCOME  
Form 760PY

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Your Name	Your SSN
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PART 2

Prorated Exemptions Worksheet

If claiming Filing Status 4, complete both the "A" and "B" sections of the schedule. For all other filing statuses, complete only the "A" section.

Complete the Prorated Exemption Worksheet to compute your allowable personal and dependent exemptions. The worksheet below is used to reduce your personal and dependent exemptions to an amount that is proportional to the number of days you resided in Virginia during the taxable year. The total exemption amount is the number of exemptions claimed, prorated based on the portion of the year you resided in Virginia (see Ratio Schedule in Form 760PY Instructions).

Each spouse must compute his or her own prorated personal exemptions based on the number of exemptions claimed in the Exemption Section of Form 760PY. Use the separate exemption amounts for "you" and your "spouse" when completing Lines 1 - 11 of the worksheet. Enter the total prorated exemption in the appropriate column on Form 760PY, Line 13. If claiming Filing Status 2, the combined exemption amount for you and spouse should be entered on Form 760PY, Line 13, Column A.

For example, if you are single, claim no dependents and moved to Virginia on July 1, your prorated Virginia personal exemption is computed as follows:

\$930 (One personal exemption)  
X .504 (Ratio Schedule factor for July 1 move to Virginia)  
\$468.72 (Be sure to round to the nearest whole number, \$469.00 in this example)

Prorated Virginia Personal Exemptions

		Column B Spouse	Column A You
1. Your exemption . . . . .	1		
2. Dependents . . . . .	2		
3. Add Lines 1 and 2 . . . . .	3		
4. Multiply Line 3 by \$930 . . . . .	4		
5. 65 or over . . . . .	5		
6. Blind . . . . .	6		
7. Add Lines 5 and 6 . . . . .	7		
8. Multiply Line 7 by \$800 . . . . .	8		
9. Add Lines 4 and 8 . . . . .	9		
10. Enter the ratio amount from the Personal Exemption Ratio Schedule in the Form 760PY Instructions . . . . .	10		
11. Multiply Line 9 by Line 10 and enter the result in the appropriate column on Form 760PY, Line 13 . . . . .	11		

PART 3

Moving Information

- 1a. If YOU moved into Virginia in 2023, prior state of residence \_\_\_\_\_
- 1b. If YOU moved out of Virginia in 2023, state moved to \_\_\_\_\_
- 2a. If SPOUSE moved into Virginia in 2023, prior state of residence \_\_\_\_\_
- 2b. If SPOUSE moved out of Virginia in 2023, state moved to \_\_\_\_\_