

Name(s) as shown on return

Your social security number

**Part I - Total Federal Itemized Deductions**

1. Federal Sch. A, total Lines 4, 9, 15, 19, 20, 27 & 28 or Line 22 of the FDC Worksheet in instructions . . . . .
2. Add the amounts on federal Schedule A, Lines 4 (or FDC Worksheet, Line 9), 14 and 20, plus any gambling losses included on Line 28 . . . . .
3. Subtract Line 2 from Line 1. If the result is zero, stop here and go to the instructions for Line 11 . . . . .
4. Multiply Line 3 above by 80% (.80) . . . . .
5. Enter the total from Form 760PY, Line 1, or the FDC Worksheet, Line 5 . . . . .
6. Enter \$313,800 if filing jointly or qualifying widow(er), \$287,650 if head of household, \$261,500 if single, or \$156,900 if married filing a separate return . . . . .
7. Subtract Line 6 from Line 5. If the result is zero or less, stop here and go to the instructions for Line 11 . . . . .
8. Multiply Line 7 above by 3% (.03) . . . . .
9. Enter the smaller of Line 4 or Line 8 . . . . .
10. Total itemized deductions. Subtract Line 9 from Line 1; enter result here then continue to Part II . . . . .

**Part II - State and Local Income Tax Modification**

11. Enter the amount from Line 9 above . . . . .
12. Enter the amount from Line 3 above . . . . .
13. Divide Line 11 by Line 12. Enter the result to 3 decimal places (e.g., .053) . . . . .

- |   | Column 1<br>Total<br>Sch. A | Column 2<br>While VA<br>Resident |
|---|-----------------------------|----------------------------------|
| 14 a. Total taxes . . . . .   |                             |                                  |
| b. Non-investment interest . . . . .  |                             |                                  |
| c. Charitable contributions . . . . .   |                             |                                  |
| d. Job expenses and most other misc. expenses . . . . .   |                             |                                  |
| e. Other misc. . . . .  |                             |                                  |
| f. Subtotal (add Lines 14a through 14e) . . . . .   |                             |                                  |
| 15. Reduced Amount: Multiply Line 14f by Line 13 . . . . .  |                             |                                  |
| 16 a. Medical and dental expenses . . . . .   |                             |                                  |
| b. Investment interest . . . . .  |                             |                                  |
| c. Gambling, casualty and theft losses . . . . . (Enter VA amount on VA ITEM screen)  |                             |                                  |
| d. Subtotal (add Lines 16a through 16c) . . . . .   |                             |                                  |
| 17. Federal itemized deductions. Subtract Line 15 from the total of Lines 14f and 16d.<br>(The amount in Column 1 may be slightly larger or smaller than your total itemized deductions on federal Schedule A due to rounding on Line 13) . . . . . |                             |                                  |
| 18. Modified Itemized Deductions Paid While a Virginia Resident:<br>Enter amount from Line 17, Column 2,<br>here and on Form 760PY, Line 11 . . . . .   |                             |                                  |
| 19. Itemized Deduction Modification State & Local Taxes<br>Claimed On Schedule A:<br>a. State and local income taxes included on<br>Line 14a, Column 2 . . . . .  |                             |                                  |
| b. Multiply Line 19a by Line 13 . . . . .   |                             |                                  |
| c. Subtract Line 19b from Line 19a.<br>Enter here and on Form 760PY,<br>Line 12 . . . . .   |                             |                                  |