

**Virginia  
Worksheet**

**Worksheet for Determining Separate Virginia  
Adjusted Gross Income**

**2023**

(Keep for your records)

Name(s) as shown on return

Your social security number

**STEP 1 - Determine Separate Federal Adjusted Gross Income**

		<b>You</b>	<b>Spouse</b>
1. Wages, salaries, etc . . . . .	1		
2. Taxable interest and dividend income . . . . .	2		
3. Taxable refunds, adjustments or offsets of state and local income tax . . . . .	3		
4. Business income . . . . .	4		
5. Capital gains/losses and other gains/losses . . . . .	5		
6. Taxable pensions, annuities and IRA distributions . . . . .	6		
7. Rents, royalties, partnerships, estates, trusts, etc . . . . .	7		
8. Other income (farm income, taxable social security, etc.) . . . . .	8		
9. Gross income - add Lines 1 through 8 . . . . .	9		
10. Adjustments to gross income . . . . .	10		
11. FAGI - subtract Line 10 from Line 9 . . . . .	11		

(The total of both columns should equal your joint FAGI reported on your 1040)

**STEP 2 - Determine Separate Virginia Adjusted Gross Income**

12. Total additions to FAGI (Form 760, Line 2) . . . . .	12		
13. Subtotal - add Lines 11 and 12 . . . . .	13		
14. Age Deduction (Form 760, Line 4) . . . . .	14		
15. Social Security Act and Tier 1 Railroad Retirement Act Benefits (Form 760, Line 5) . . . . .	15		
16. State income tax refund or overpayment credit reported as income on your federal return (Form 760, Line 6) . . . . .	16		
17. Other Subtractions (Form 760, Line 7) . . . . .	17		
18. Total Subtractions from FAGI - add Lines 14, 15, 16, and 17 . . . . .	18		
19. Subtract Line 18 from Line 13. These are your separate VAGI amounts to be used on Line 1 of the Spouse Tax Adjustment Worksheet . . . . .	19		

(The total of both columns should equal your combined VAGI reported on Line 9 of your 760)

Be sure to enter your spouse's VAGI  
amount on Form 760, Line 17.