

Be sure to enter the Virginia Adjusted Gross Income for your spouse on Line 17 of Form 760.

PART 1: SEPARATE YOUR INCOME AND EXEMPTIONS

1. Enter the portion of the Virginia Adjusted Gross Income (VAGI) on Line 9 of Form 760 that is related to each spouse. Use the worksheet at the bottom of the page to compute the separate VAGI for each spouse.

2. Enter separate personal exemption amounts. Enter a 1 in the boxes that apply and multiply the total by \$800. Add \$930 to the total to compute the personal exemptions for you and spouse.

	65 or over		Blind		Total						
You:		+		=		x	\$800	=		+	\$930 =
Spouse:		+		=		x	\$800	=		+	\$930 =

3. Subtract Line 2 from Line 1. If either amount is 0 or less, stop here; you do not qualify for this credit

PART 2: CALCULATE YOUR TAX ADJUSTMENT

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| 4. Enter the taxable income from Line 15 on Form 760 | _____ |
| 5. Enter the smaller amount from Line 3 above. If this amount is larger than \$17,000 and Line 4 is larger than \$34,000, skip to Line 12 and enter \$259 as the credit. | _____ |
| 6. Subtract Line 5 from Line 4 (if \$0 or less, enter \$0) | _____ |
| 7. Divide the amount on Line 4 by 2 | _____ |
| 8. Enter the tax on the smaller amount from Line 5 or Line 7. Refer to the tax table or rate schedule | _____ |
| 9. Enter the tax on the larger amount from Line 6 or Line 7. Refer to the tax table or rate schedule | _____ |
| 10. Add Lines 8 and 9 | _____ |
| 11. Enter the tax from Line 16 on Form 760 | _____ |
| 12. TAX ADJUSTMENT: Subtract Line 10 from Line 11. Enter this amount on Line 17 of Form 760 | _____ |

The Spouse Tax Adjustment cannot exceed \$259