



Name(s) as shown on Virginia return

You must attach a copy of the return from each state for which you are claiming credit.

Credit Computation - 1

Fill in oval if claiming border state

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|-----|--|----|
| 1. | Enter the number listed below to identify the filing status claimed on the other state's tax return .. | 1 |
| | 1. Single 2. Married Filing Jointly 3. Married Filing Separately 4. Unified 5. Other | |
| 2. | Enter the number listed below to identify the person claiming the credit..... | 2 |
| | 1. You 2. Spouse 3. You and Spouse | |
| 3. | Qualifying taxable income on which the other state's tax is based..... | 3 |
| 4. | Virginia Taxable Income. See instructions | 4 |
| 5. | Qualifying tax liability owed to the other state. See instructions | 5 |
| 6. | Identify the state and ATTACH a copy of the other state's return | 6 |
| 7. | Virginia Income Tax. See instructions..... | 7 |
| 8. | Income percentage. If filing Form 760 or Form 760PY, divide Line 3 by Line 4. If filing Form 763, divide Line 4 by Line 3. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6%. If claiming a border state, see instructions | 8 |
| 9. | If filing Form 760 or Form 760PY, multiply Line 7 by Line 8. If filing Form 763, multiply Line 5 by Line 8 | 9 |
| 10. | Credit. If filing Form 760 or Form 760PY, enter the lesser of Line 5 or Line 9. If filing Form 763, enter the lesser of Line 7 or Line 9. Proceed to Line 11 to compute another credit, otherwise go to Line 21..... | 10 |

Credit Computation - 2

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|-----|--|----|
| 11. | Enter the number listed below to identify the filing status claimed on the other state's tax return .. | 11 |
| | 1. Single 2. Married Filing Jointly 3. Married Filing Separately 4. Unified 5. Other | |
| 12. | Enter the number listed below to identify the person claiming the credit..... | 12 |
| | 1. You 2. Spouse 3. You and Spouse | |
| 13. | Qualifying taxable income on which the other state's tax is based..... | 13 |
| 14. | Virginia Taxable Income. See instructions | 14 |
| 15. | Qualifying tax liability owed to the other state. See instructions | 15 |
| 16. | Identify the state and ATTACH a copy of the other state's return | 16 |
| 17. | Virginia Income Tax. See instructions..... | 17 |
| 18. | Income percentage. If filing Form 760 or Form 760PY, divide Line 13 by Line 14. If filing Form 763, divide Line 14 by Line 13. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6%. If claiming a border state, see instructions | 18 |
| 19. | If filing Form 760 or Form 760PY, multiply Line 17 by Line 18. If filing Form 763, multiply Line 15 by Line 18 | 19 |
| 20. | Credit. If filing Form 760 or Form 760PY, enter the lesser of Line 15 or Line 19. If filing Form 763, enter the lesser of Line 17 or Line 19. | 20 |
| 21. | Total Credit. Enter the total of Lines 10 and 20 of Schedule OSC. Also enter on Form 760, Line 25; Form 760PY, Line 25; or Form 763, Line 25 | 21 |

DOLLAR AMOUNT

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Note: Schedule OSC, Line 21, cannot exceed your tax liability minus the Tax Credit for Low-Income Individuals or the Virginia Earned Income Credit. Adjust Line 21 to ensure it does not exceed the limitation.