

WEB **2020 Virginia Schedule A**  
**Itemized Deductions**

Your Social Security Number

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Name(s) as shown on Virginia Return

See instructions before completing Schedule A

**Filing Status Claimed on Federal Return** Enter in box to the right: 1=Single 2=Joint 3=Married Filing Separately 4=Head of household (HOH) 5=Qualifying widow(er) (QW)

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**Medical and Dental Expenses**

- 1 Medical and dental expenses. .... 1
- 2 Enter adjusted gross income from federal return. If negative enter 0. .... 2
- 3 Multiply Line 2 by 10% (0.10)..... 3
- 4 Subtract Line 3 from Line 1. If Line 3 is more than Line 1, enter -0-..... 4

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**Caution:** Do not include expenses reimbursed or paid by others.

**Taxes You Paid**

- 5 a State and local income taxes or general sales taxes. If you are claiming a deduction for general sales taxes instead of income taxes, fill in this oval. .... 5a
- b State and local real estate taxes. .... 5b
- c State and local personal property taxes..... 5c
- 6 Other deductible taxes. List type and amount. .... 6
- Foreign income taxes ..... 6
- 7 Add Lines 5a, 5b, 5c and 6..... 7

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**Interest You Paid**

**Caution:** Your mortgage interest deduction may be limited.

- 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home fill in this oval. .... 8a
- a Home mortgage interest reported to you on federal Form 1098. .... 8a
- b Home mortgage interest not reported to you on federal Form 1098. If paid to the person from whom you bought the home, show that person's name, identifying no., and address. .... 8b
- c Points not reported to you on federal Form 1098. .... 8c
- d Mortgage insurance premiums..... 8d
- e Add Lines 8a through 8d ..... 8e
- 9 Investment interest. .... 9
- 10 Add Lines 8e and 9. .... 10

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										.00

**Gifts to Charity**

**Caution:** Report the limited amount as defined under federal law.

- 11 Gifts by cash or check..... 11
- 12 Other than by cash or check..... 12
- 13 Carryover from prior year..... 13
- 14 Add Lines 11 through 13..... 14

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**Casualty and Theft Losses**

**Other Itemized Deductions**

- 15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Enter the amount from Line 18 of federal Form 4684..... 15
- 16 a Gambling Losses..... 16a
- b Other. List type and amount. .... 16b
- c Add Lines 16a and 16b. .... 16c

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**Total Itemized Deductions**

- 17 Add Lines 4, 7, 10, 14, 15 and 16c. Enter here. If Line 1 on Forms 760, 760PY, or 763 is over \$326,050 if filing jointly or qualifying widow(er), \$298,850 if head of household, \$271,700 if single, or \$163,025 if married filing a separate return, complete the itemized deduction worksheet first. Itemized deductions may be limited. If so, enter amount from Line 12a or 12b of the limited itemized deduction worksheet..... 17
- 18 If your total on Line 17 was limited, enter the amount from Part B, Line 15 of the limited itemized deduction worksheet here. Otherwise, enter the state and local income tax from Line 5a and any foreign income tax from Line 6 above. See instructions..... 18
- 19 Virginia Itemized Deductions: Subtract Line 18 from Line 17 and enter the result here and on Form 760 Line 10, Form 760PY Line 11, or Form 763 Line 10. If negative enter 0..... 19

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**FDC Worksheet - Fixed Date Conformity Modifications to Itemized Deductions**

Complete the FDC Worksheet before completing Virginia Schedule A. Enter the information requested on each line. On the Virginia Schedule A, Medical and Dental Expenses (Line 4), Gifts to Charity (Line 14), and Casualty and Theft Loss (Line 15) may require modification due to fixed date conformity adjustments. These amounts should be recomputed by substituting the amount on Line 5 of this worksheet for the FAGI that you used to compute your federal limitations. Also use the amount on Line 5 of this worksheet instead of Line 1 from Forms 760, 760PY, and 763 when computing Virginia Schedule A, Line 17.

1. Federal Adjusted Gross Income (FAGI) from federal return .....	1	_____	.00
2. Fixed date conformity additions to FAGI .....	2	_____	.00
3. Subtotal. Add Lines 1 and 2.....	3	_____	.00
4. Fixed date conformity subtractions from FAGI .....	4	_____	.00
5. Fixed date conformity FAGI. Subtract Line 4 from Line 3.....	5	_____	.00

**LIMITED ITEMIZED DEDUCTION WORKSHEET**

**Part A – Compute Your Itemized Deduction Limitation**

Complete this worksheet after completing Lines 1-16 of the Virginia Schedule A.

All taxpayers must complete Lines 1-11 of this worksheet as though they were residents of Virginia for the entire taxable year. If your filing status is different for federal and Virginia purposes, see instructions.

1. Enter the total amount from Virginia Schedule A, Lines 4, 5a (not to exceed \$10,000 or \$5,000 if married filing separately), 5b, 5c, 6, 10, 14, 15, and 16c .....	1.	_____	.00
2. Enter the total amount from Virginia Schedule A, Lines 4, 9, and 15, plus any gambling losses included on Line 16a .....	2.	_____	.00
3. Subtract Line 2 from Line 1. If the result is zero or less, the limitation does not apply. Stop here and follow the instructions for Line 17 of Virginia Schedule A. ....	3.	_____	.00
4. Multiply Line 3 above by 80% (0.80). .....	4.	_____	.00
5. Enter the total from Line 1 of Form 760, Form 760PY, or Line 763 (or amount from Line 5 of FDC Worksheet). .....	5.	_____	.00
6. Enter \$326,050 if filing jointly or qualifying widow(er), \$298,850 if head of household, \$271,700 if single, or \$163,025 if married filing a separate return .....	6.	_____	.00
7. Subtract Line 6 from Line 5. If the result is zero or less, stop here, the limitation does not apply. Stop here and follow the instructions for Line 17 of Virginia Schedule A. ....	7.	_____	.00
8. Multiply Line 7 above by 3% (0.03). .....	8.	_____	.00
9. Enter the smaller of Line 4 or Line 8. ....	9.	_____	.00
10. Enter the amount from Line 3 above.....	10.	_____	.00
11. Divide Line 9 by Line 10. Enter the result to 3 decimal places.....	11.	_____	
12. Limited Itemized Deduction Total			
12a. <u>Resident (Form 760) and Nonresident (Form 763) filers</u> Subtract Line 9 from Line 1 and enter here and on Virginia Schedule A, Line 17. Continue to Part B of the worksheet. ....	12a.	_____	.00
12b. <u>Part-Year Resident (Form 760PY) filers</u> Enter only the itemized deductions paid while a Virginia resident on Virginia Schedule A. Use the steps below to compute the amount to enter on Line 17 of Virginia Schedule A if you are subject to the itemized deduction limitation.			
1) Enter the total amount from Virginia Schedule A Lines 4, 5a (not to exceed \$10,000 or \$5,000 if married filing separately), 5b, 5c, 6, 10, 14, 15, and 16c. 1 _____ .00			
2) Multiply the total amount from Virginia Schedule A, Lines 5a (not to exceed \$10,000 or \$5,000 if married filing separately), 5b, 5c, 6, 8e, 14, and 16c (minus any gambling losses reported on Line 16a) by Line 11. .... 2 _____ .00			
3) Subtract Line 2 from Line 1. Enter here and on Virginia Schedule A, Line 17.....	12b.	_____	.00

**Part B – Compute Your State and Local Income Tax Modification**

13. Enter state and local income tax from Virginia Schedule A, Line 5a (not to exceed \$10,000 or \$5,000 if married filing separately). Part year residents enter only the amount paid while a resident. For foreign income tax, see instructions. ....	13.	_____	.00
14. Multiply Line 13 by Line 11.....	14.	_____	.00
15. Subtract Line 14 from Line 13. Enter here and on Virginia Schedule A, Line 18.....	15.	_____	.00

# 2020 Virginia Schedule A Itemized Deductions

Generally, line items on Virginia Schedule A are defined in federal law and explained in the instructions for federal Schedule A (Form 1040) and instructions for federal Schedule A. Some exceptions apply and are explained in these instructions.

## Important Information Regarding 2020 Virginia Income Tax Returns

Under emergency legislation enacted by the 2020 General Assembly, Virginia's date of conformity to the terms of the Internal Revenue Code will advance from December 31, 2018 to December 31, 2019.

The legislation specifically deconforms Virginia from a federal provision that reduces the medical expense deduction threshold for Taxable Year 2019 and Taxable Year 2020.

Federal legislation also extends for three years tax provisions, commonly known as "extenders," which generally expired at the end of 2017. Advancing the date of conformity to December 31, 2019, will allow Virginia to conform to these extenders. One extender deals with the treatment of qualified mortgage insurance premiums as interest for purposes of the mortgage interest deduction. The mortgage insurance premiums deduction is reported on Line 8d of the Virginia Schedule A.

## What's New

For taxable years beginning on or after January 1, 2019, taxpayers may claim a deduction for the actual amount of real and personal property taxes imposed by Virginia or any other taxing jurisdiction not otherwise deducted solely on account of the \$10,000 annual limitation on the federal deduction for state and local taxes paid.

For taxable years beginning on or after January 1, 2019, Virginia deconforms from the increase in the medical expense deduction and the suspension of the overall limitation on itemized deductions, commonly known as the Pease limitation.

## General Information

Use Virginia Schedule A to determine your itemized deductions. **You must claim the same type of deductions (standard or itemized) on your Virginia return as you claimed on your federal return. As a result, you may not claim itemized deductions on your Virginia return if you claimed the standard deduction on your federal return.**

Enclose the Virginia Schedule A with your return when filing Forms 760, 760PY, or 763.

If a joint federal return was filed and you are filing separate returns in Virginia, itemized deductions that cannot be accounted for separately must be allocated proportionately between spouses based on each spouse's share of the combined federal adjusted gross income.

Part-year residents should complete the computation using only the deductions for which the underlying expense payments were made during their period of residency in Virginia.

Do not include on Schedule A items deducted elsewhere, such as on Schedules ADJ, 760PY ADJ, or 763 ADJ. See the Form 760 Resident Individual Income Tax Booklet for information regarding additional deductions.

## Fixed Date Conformity

Complete the FDC Worksheet before completing the Virginia Schedule A. If you have an addition (Schedule ADJ, Line 2a) or subtraction (Schedule ADJ, Line 6a) for Fixed Date Conformity, refer to the FDC Worksheet to compute your Fixed Date Conformity Federal Adjusted Gross Income. Use the amount on Line 5 of the FDC Worksheet, rather than your Federal Adjusted Gross Income, to compute your Virginia limitations. If you do not have any additions or subtractions related to Fixed Date Conformity, continue to use your Federal Adjusted Gross Income to compute your limitation for these deductions.

## Line Item Exceptions

**Medical Expense Deduction.** For Virginia purposes, you are allowed a medical expense deduction only for qualified expenses that exceed 10 percent of federal adjusted gross income.

**Taxes You Paid.** For Virginia purposes, your deduction is generally not subject to the \$10,000 federal limitation for taxable year 2019 and thereafter. However, if you are claiming a deduction for general sales taxes instead of income taxes, fill in the oval and enter on Line 5a the smaller of the state and local sales taxes paid by you during the taxable year or \$10,000 (or \$5,000 if married filing separately).

**Total Itemized Deductions.** For Virginia purposes, your total itemized deductions may be subject to an overall limitation on itemized deductions (Pease limitation) that has been suspended for federal purposes. If the amount on Line 1 of Forms 760, 760PY, or 763 exceeds \$326,050 if filing jointly or qualifying widow(er), \$298,850 if head of household, \$271,700 if single, or \$163,025 if married filing a separate return, use the Limited Itemized Deduction Worksheet to compute your itemized deduction limitation and state and local income tax modification. If you claimed a deduction for foreign income taxes on Line 6 of the Virginia Schedule A, enter on Line 13 of the Limited Itemized Deduction Worksheet the sum of such foreign income taxes and the state and local income tax from Virginia Schedule A, Line 5a (not to exceed \$10,000 or \$5,000 if married filing separately).

If your filing status is different for federal and Virginia purposes, complete Lines 1-11 of the Limited Itemized Deduction Worksheet based upon your federal filing status and as though you were a Virginia resident for the entire taxable year. Then, do not complete Line 12(a) and instead complete Line 12(b). If you are a Virginia resident (Form 760) or Virginia nonresident (Form 763), enter on Line 12(b) all itemized deductions that you may claim on your Virginia Schedule A based upon your Virginia filing status, regardless of whether the itemized deductions were paid while a Virginia resident. If you are a Virginia part year resident (Form

760PY), enter on Line 12(b) those itemized deductions that you may claim on your Virginia Schedule A based upon your Virginia filing status if such itemized deductions were paid while a Virginia resident. After Line 12(b) is finished, complete Lines 13-15 of the Limited Itemized Deduction Worksheet. Line 13 should be completed based upon your Virginia filing status. Part year residents should enter on Line 13 only the amount paid while a Virginia resident.

**State and Local Income Taxes.** Generally, enter on Line 18 the state and local income tax from Line 5a. If your total on Line 17 was limited, enter on Line 18 the amount from Part B, Line 15 of the limited itemized deduction worksheet.

For Virginia income tax purposes, federal itemized deductions are reduced by the amount of income taxes imposed by Virginia or any other taxing jurisdiction and reported as an itemized deduction. If state and local income tax is the only federal itemized deduction you are claiming on the Virginia return enter zero on Form 760, Line 10.

**Foreign Income Taxes.** If you claimed a deduction for foreign income taxes on Line 6, list the amount and fill in the bubble. Enter on Line 18 the amount of foreign income tax deduction, plus any amounts from Line 5a. If your total on Line 17 was limited, enter on Line 18 the amount from Part B, Line 15 of the limited itemized deduction worksheet.