

**2014 VIRGINIA
Form 765**

Department of Taxation
P. O. Box 760
Richmond, VA 23218-0760

**Unified Nonresident Individual
Income Tax Return
(Composite Return)**



FISCAL or SHORT Year Filer: **Beginning Date** _____

For Qualified Owners of a Pass-Through Entity (PTE)

Ending Date _____

Check if - ☐ Change In Address ☐ Legal Name Change ☐ Amended Return ☐ 760C Attached	Legal Name of Pass-Through Entity	Official Use Only
	Number and Street	
	Address Continued	Federal Employer ID Number
	City or Town, State and ZIP	Virginia Account Number

PART I : Participants' Combined Income

1. Virginia Income (From Part II, Line 5)	1.		00
2. Total Additions (From Part II, Line 11, Column B)	2.		00
3. Subtotal (Add Line 1 and Line 2).	3.		00
4. Total Subtractions (From Part II, Line 17, Column B)	4.		00
5. Virginia Taxable Income (Line 3 Minus Line 4)	5.		00
6. Amount of Tax (Round To Whole Dollars)	6.		00
7. Estimated Tax Paid For Taxable Year 2014.	7.		00
8. Extension Payment (From Form 770-IP).	8.		00
9. Total Credits (From Attached Schedule CR)	9.		00
10. Total Payments and Credits (Add Lines 7, 8 and 9).	10.		00
11. If Line 6 is Greater than Line 10, Enter The Difference. This is the Income Tax You Owe Skip to Line 15.	11.		00
12. If Line 10 is Greater than Line 6, Enter the Difference. This Is The Tax Overpayment Amount	12.		00
13. Amount of Overpayment You Want Credited to Next Year's Estimated Tax	13.		00
14. Subtract Line 13 from Line 12. This is the Overpayment Amount.	14.		00
15. Addition to Tax, Penalty and Interest			
(a). Addition to Tax. Enter Amount From Form 760C, If Applicable15(a)			00
(b). Penalty - See Instructions. If Owed, Check Applicable Box and Enter Amount:			
☐ Late Filing Penalty or ☐ Extension Penalty15(b)			00
(c). Interest - Compute on Amount From Line 1115(c)			00
(d). Add Lines 15(a) - 15(c) 15(d)			00
16. If You Owe Tax on Line 11, Add Lines 11 and 15(d) -or- If Line 14 is an Overpayment and Line 15(d) is Greater than Line 14, Enter the Difference. This is the Amount You Owe . Attach Payment. 16.			00
17. If Line 14 is Greater than Line 15(d), Subtract Line 15(d) From Line 14. This is the Amount to be Refunded to You 17.			00

Complete And Attach Schedule L

I, the undersigned owner and authorized representative of the pass-through entity declare under the penalties provided by law that this return (including any accompanying schedules, statements and attachments) has been examined by me and is, to the best of my knowledge and belief, a true, correct and complete return, made in good faith, for the taxable year stated, pursuant to the tax laws of the Commonwealth of Virginia. I declare that the pass-through entity has made a diligent effort to ensure that the owners who are participating in this return are qualified to do so and that all owners who qualify to participate in this return are doing so. I further declare that the pass-through entity has in its possession a signed statement from each owner participating in the return that grants the pass-through entity the authority to act on the owners' behalf in the matter of the return and that indicates the owners' understanding and acceptance of all the terms and conditions for the filing of such a return.

I authorize the Department of Taxation to discuss this return with my preparer. If yes, check here. ☐

(Signature of Owner or Authorized Representative) (Title) (Date)

(Printed Name of Owner or Authorized Representative) (Phone)

(Individual or Firm, Signature of Preparer) (Phone Number) (Preparer's FEIN) (Date)

(Address) Approved Vendor Code



PART II: Summary of Participants' Income and Virginia Modifications From Schedules VK-1

Aggregate means the sum of the participants' amounts from the Schedules VK-1 for the referenced line item. Before completing the lines below, please see the instructions.

Virginia Income

1. Apportionable Income (Aggregate Schedules VK-1, Line 6).....	1.		00
2. Virginia Apportionment Percentage (Schedule VK-1, Line 7)	2.		%
3. Virginia Apportioned Income (Multiply Line 1 by Line 2)	3.		00
4. Income Allocated To Virginia (Aggregate Schedules VK-1, Line 4).....	4.		00
5. Add Lines 3 and 4	5.		00

Virginia Additions

		Column A Aggregate	Column B Apportioned *
6. Fixed-Date Conformity - Depreciation (Aggregate Schedules VK-1, Line 8)	6.	00	00
7. Fixed-Date Conformity - Other (Aggregate Schedules VK-1, Line 9)	7.	00	00
8. Total Fixed-Date Conformity Additions (Add Line 6 and Line 7).....	8.	00	00
9. Interest on Municipal or State Obligations Not VA (Aggregate Schedules VK-1, Line 11).....	9.	00	00
10. a-c Enter Addition Codes and Amounts for	10a.		
Individual Income Tax Only - (Aggregate	10b.		
Schedules VK-1, Line 12)	10c.		
11. Total Additions (Add Lines 8 Through 10c)	11.	00	00

Virginia Subtractions

12. Fixed-Date Conformity - Depreciation (Aggregate Schedules VK-1, Line 14).....	12.	00	00
13. Fixed-Date Conformity - Other (Aggregate Schedules VK-1, Line 15).....	13.	00	00
14. Total Fixed-Date Conformity Subtractions (Add Line 12 and Line 13)	14.	00	00
15. Income From U.S. Obligations (Aggregate Schedules VK-1, Line 16).....	15.	00	00
16. a-e Enter Subtraction Codes and Amounts	16a.		
for Individual Income Tax Only - (Aggregate	16b.		
Schedules VK-1, Line 17)	16c.		
	16d.		
	16e.		
17. Total Subtractions (Add Lines 14 Through 16e).....	17.	00	00

* Multiply amount in Column A by the Virginia Apportionment Percentage, Form 765, Part II, Line 2.